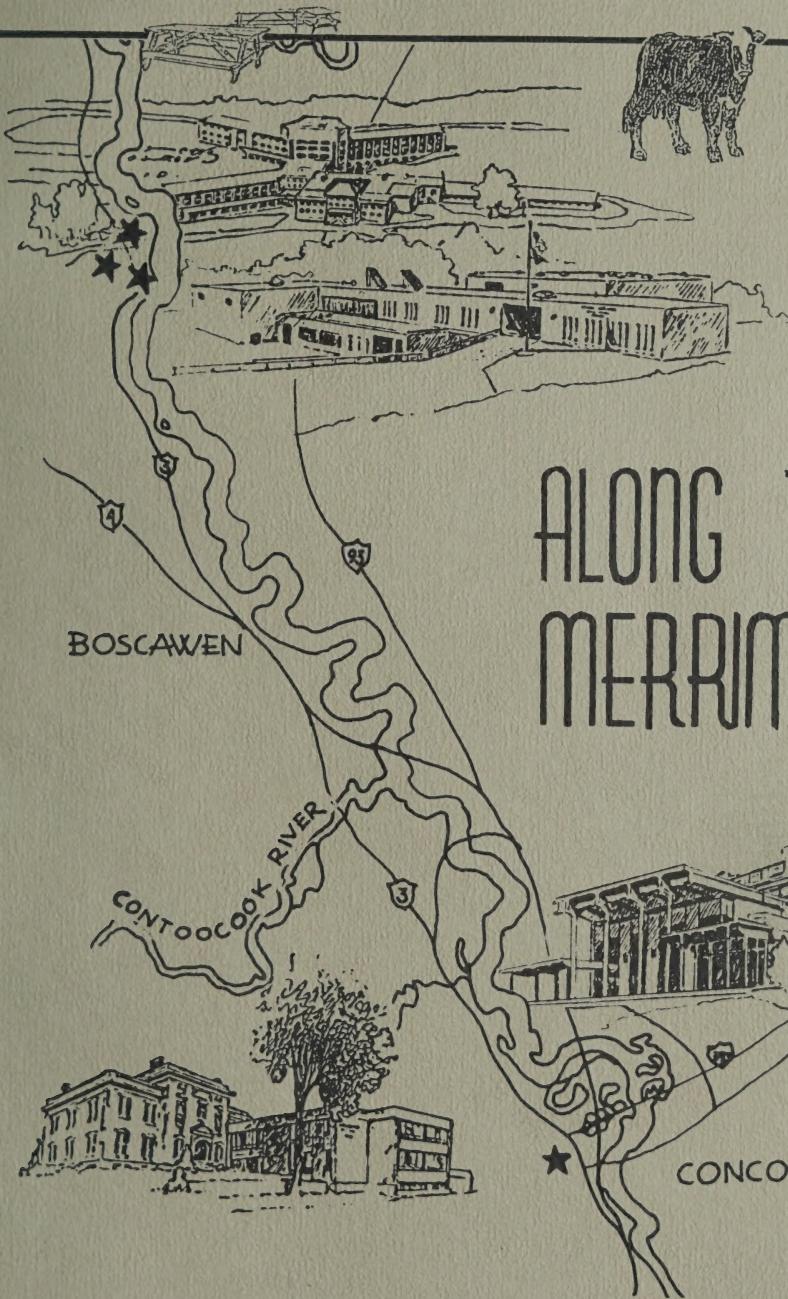


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ERRIMACK COUNTY ANNUAL REPORT 1987



ALONG THE MERRIMACK

*Front cover illustrated by
June Latti, Activities Director Merrimack County Nursing Home*

MERRIMACK COUNTY ANNUAL REPORT



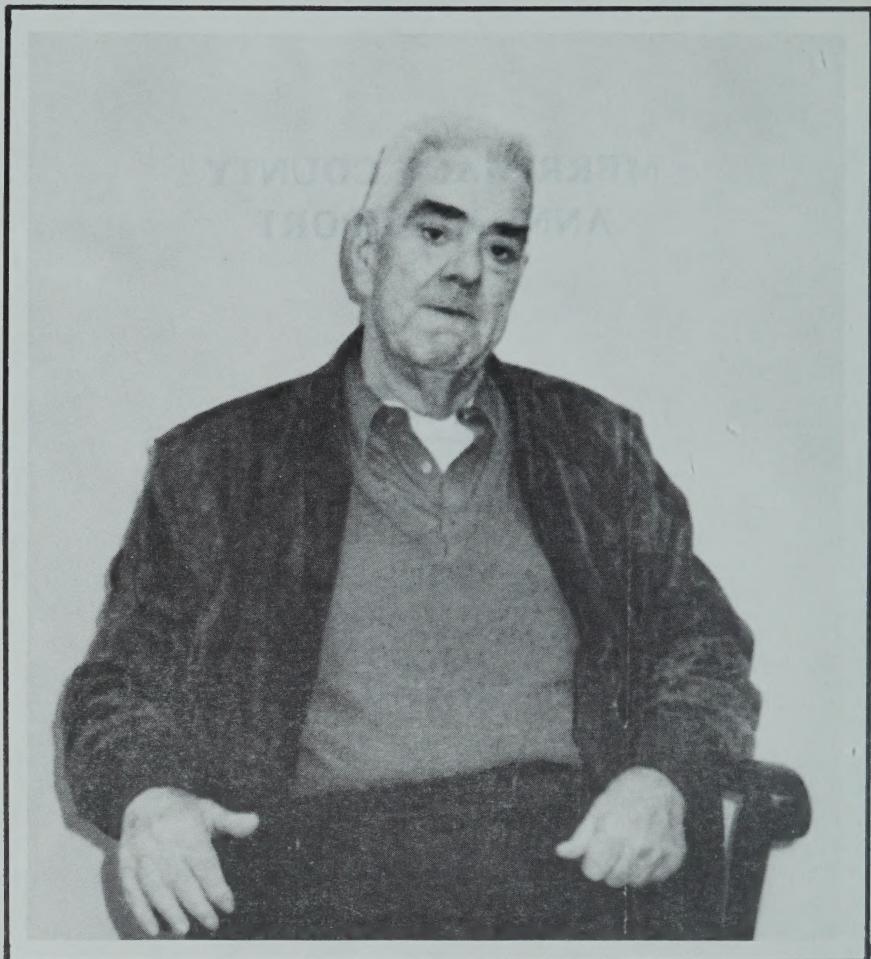
MERRIMACK COUNTY COMMISSIONERS:

William T. Andrews, New London

Kenneth L. McDonnell, Concord

Peter J. Spaulding, Hopkinton

January 1, 1987 - December 31, 1987



The 1987 Annual Report is dedicated in memory of Arthur R. Gookin, who began employment with the County of Merrimack on February 1, 1966. Arthur served as Bookkeeper for a period of 21 years and retired from county service on November 1, 1987.

Arthur was an employee who was competent, loyal, highly respected and loved by all those with whom he worked with.

Arthur R. Gookin
3/18/21 - 11/13/87

MERRIMACK COUNTY REPORT

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MERRIMACK COUNTY REPORT

**MERRIMACK COUNTY OFFICERS
1987**

**Elected Positions

COMMISSIONERS

**William T. Andrews New London
**Kenneth L. McDonnell Concord
**Peter J. Spaulding Hopkinton

TREASURER

**Charles T. Carroll Concord

ATTORNEY

**Michael Th. Johnson Epsom

REGISTER OF DEEDS

**Kathi L. Guay Concord

REGISTER OF PROBATE

**Patricia A. Fraser Pittsfield

SHERIFF

**Dana W. Smith Boscawen

COUNTY ADMINISTRATOR

Rodney E. Tenney

JUDGE OF PROBATE

Honorable Donald W. Cushing

MEDICAL EXAMINERS

Paul Baron, M.D.

Robert J. Morin, M.D.

Paul S. Shaw, M.D. - Retired

MERRIMACK COUNTY REPORT

CLERK OF SUPERIOR COURT

Marshall Buttrick

MERRIMACK COUNTY NURSING HOME

Administrator	Howard M. Teaf, 3rd
Assistant Administrator.....	Marjorie H. Burris
Director of Nursing Services.....	Juliette J.Y. Dietlien
Director of Food Services	Barbara Smith
Dietitian	Laura Gaudette
Activities Director.....	June Latti
Physical Therapist.....	Mary Lou McGill
Executive Housekeeper.....	Lola Jones
Laundry, Linen and Sewing Supervisor.....	Jane Patterson
Maintenance Engineer	Richard Cadarette

MERRIMACK COUNTY PURCHASING DEPARTMENT

Purchasing Agent	William Hein
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MERRIMACK COUNTY PERSONNEL

Personnel Coordinator.....	Carol A. Bickert
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MERRIMACK COUNTY FARM

Farm Manager	Robert Kidder
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MERRIMACK COUNTY CORRECTIONS DEPARTMENT

Administrator	William R. Potter
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MERRIMACK COUNTY HUMAN SERVICES DEPARTMENT

Human Services Director	Thomas Wentworth
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MERRIMACK COUNTY COOPERATIVE EXTENSION

Coordinator	Suzann Knight
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MERRIMACK COUNTY REPORT

MERRIMACK COUNTY DELEGATION

- District No. 1 (**ANDOVER, DANBURY, HILL, SALISBURY, WILMOT**)
Elizabeth S. Bardsley (r)
James D. Phelps (r&d)
- District No. 2 (**NEWBURY, NEW LONDON, SUTTON, WARNER**)
Alf E. Jacobson (r)
William F. Kidder (r)
Avis B. Nichols (r)
- District No. 3 (**BRADFORD, HENNIKER**)
Nancy C. Beaton (d)
Walter K. Robinson (r)
- District No. 4 (**BOSCAWEN, WEBSTER**)
Elizabeth S. Millard (r)
Rick A. Trombly (d)
- District No. 5 (**BOW, DUNBARTON, HOPKINTON**)
C. William Johnson (r)
Mary Ann Lewis (r)
Merton L. Mann Jr. (r)
Peter M. Stio (r)
- District No. 6 (**CANTERBURY, LOUDON, PITTSFIELD**)
Leo W. Fraser, Jr. (r)
Robert A. Lockwood (r)
Frank A. Tupper (d)
- District No. 7 (**CHICHESTER, EPSOM, PEMBROKE**)
Eleanor M. Anderson (r)
George E. Gordon III (r)
Douglas E. Hall (r)
Charles B. Yeaton (d)
- District No. 8 (**ALLENSTOWN**)
Leo A. Provencal (d)
Monte D. Rehlander (r)
- District No. 9 (**HOOKSETT**)
Laurent J. Boucher (r)
David W. Hess (r)
Doris J. Riley (r)
- District No. 10 (**FRANKLIN**)
Bronwyn L. Asplund (r)
Edith Austin (r)
Robert M. Gilbreth (r)
James A. Whittemore (r)

MERRIMACK COUNTY REPORT

District No. 11 (**NORTHFIELD**)

Eugene E. Pantzer (r)

District No. 12 (**FRANKLIN, NORTHFIELD**)

Robert M. Gilbreth (r)

District No. 13 (**CONCORD - Ward A**)

Mary C. Holmes (r)

District No. 14 (**CONCORD - Ward B**)

Burton W. Knight (d)

District No. 15 (**CONCORD - Ward C**)

Paul R. Fillion (r)

District No. 16 (**CONCORD - Ward D**)

Caroline L. Gross (r)

District No. 17 (**CONCORD - Ward E**)

Mark E. Manus (r)

District No. 18 (**CONCORD - Ward F**)

Mary Jane Wallner (d)

District No. 19 (**CONCORD - Ward G**)

Edward D. Philbrick (r)

District No. 20 (**CONCORD - Ward H**)

Gerald R. Smith (r)

District No. 21 (**CONCORD - Wards A-H**)

Stephen N. Cahill (d)-deceased

James A. Chandler (r)

Miriam Dunn (d)

Elizabeth Hager (r)

Robert C. Hayes (r)

George M. West (r)

(r-35; d-9; r&d-1)

MERRIMACK COUNTY REPORT

REPORT OF THE COUNTY COMMISSIONERS

1987 was a year of activity in many areas for Merrimack County. Several years ago the county computerized its payroll, budget and vendor accounts. In 1987 we began to introduce computers into several different departments. The County Attorney's Office and the Corrections Department were the first to come on line in 1987. Next year we anticipate the installation of computers in the Sheriff's Department and the pharmacy at the nursing home.

The New Hampshire Department of Transportation started a road improvement project on Route 3 between the corrections facility and the nursing home. This project will widen the road and provide turning lanes for employees and visitors to the two facilities. The county farm will also be receiving a new metal vehicle storage building to replace two old wooden buildings removed because of the highway improvements.

The corrections department continued to see an increase in prisoner population throughout 1987. The facility, which was opened in 1983 with a capacity of 72, was experiencing a daily population of up to 125 by the end of the year. To handle this increased population the county converted an old laundry building into a minimum security facility. This facility will hold up to twenty inmates in a dormitory style setting. It is anticipated that week-end prisoners, DWI's and work release prisoners will be housed in this facility.

The county nursing home, like other health care facilities in New Hampshire and the country, has experienced difficulty in recruiting and retaining licensed nursing personnel. This problem has resulted in staffing shortages on some shifts as well as extensive use of overtime.

For the first time in many years Merrimack County ended 1987 with a budget deficit. The deficit of approximately \$60,000 was primarily due to personnel costs in the nursing services account and unanticipated increases in welfare payments to the State of New Hampshire.

Peter J. Spaulding, Hopkinton
William Andrews, New London
Kenneth McDonnel, Concord

MERRIMACK COUNTY REPORT

TREASURER'S REPORT 1987

Merrimack County continues to have a Triple A bond rating. Good management at both the county and local levels have contributed to our sound financial status.

I would like to thank Rodney E. Tenney, County Administrator and my staff for their valued assistance during the year 1987.

Our auditor's report detailing the county revenues and expenditures will be published as a supplement to the annual report when the audit is complete.

Charles T. Carroll
Treasurer

MERRIMACK COUNTY REPORT

EDNA C. MCKENNA TRUST FUND

On August 17, 1983, Merrimack County created and established the Edna C. McKenna Fund for the primary benefit of residents at the Merrimack County Nursing Home in accordance with laws of the state of New Hampshire, R.S.A. 23:13-22.

During 1987, seat belts were purchased and installed in our bus, and also, a washer was provided for patients to take care of their own laundry.

Flowers were purchased and sent to welcome all of our new residents. Hopefully this will ease their transition to living at our facility.

We hope to provide the residents with these extras through the Edna C. McKenna Trust Fund. Donations to this fund will be accepted through Charles T. Carroll, County Treasurer, 163 North Main Street, Concord, New Hampshire 03301.

Charles T. Carroll
Trustee of Trust Fund

1987 McKENNA TRUST FUND - LIST OF DONATORS

Allied Leather Corp	\$25.00
Mr. and Mrs. William T. Andrews	100.00
Arwood's	25.00
Mr. and Mrs. Kenneth F. Atwood	20.00
BPOE - Franklin Lodge #1280	25.00
Mr. and Mrs. John H. Bates Jr	10.00
Beedes Employee Fund	20.00
Blue Cross/Blue Shield Employees Association	15.00
Brighten P.O. Employees, Welfare Fund	40.00
Mr. and Mrs. Charles Brown III	20.00
Dorothy Brown	10.00
Velma Brown	10.00
D. Buckman	60.00
John P.H. Chandler Jr	10.00
Richard S. Clark	150.00
Lucille A. Cunnane	10.00
Mr. and Mrs. Clarence A. Curtis	10.00
Mr. and Mrs. Charles Davis	100.00
Mr. and Mrs. Joseph P. DeSimone	25.00

MERRIMACK COUNTY REPORT

Mr. and Mrs. Joseph W. DeSimone	25.00
Mr. and Mrs. Timothy J. Doty.....	60.00
Mr. and Mrs. Richard E. Dunn III	25.00
Sandra Fredrickson	100.00
Angelina, Leo & Maurice Hebert.....	10.00
Constance M. Hildreth.....	20.00
Mr. and Mrs. Perry E. Holbrook.....	10.00
Mr. and Mrs. Henry M. Holmes	25.00
Mr. and Mrs. Laurence L. Hughes	50.00
Hildred J. Hurlbutt.....	10.00
Hyrtle Hurlbutt.....	10.00
Mr. and Mrs. Raymond D. Hurlbutt.....	10.00
Mr. and Mrs. Walter E. Gibbs Jr	25.00
Margaret G. Goodwin	10.00
Mr. and Mrs. Edward Griffin.....	200.00
Erva L. Guarente	25.00
Ethel C. Kelley.....	10.00
Donald E. King.....	15.00
Rosemarie, Raymond & Chris Lanier	20.00
Mrs. Roland Lee (Mary Clough).....	50.00
Mr. and Mrs. Robert Loogee	10.00
Anna Mayo	5.00
James F. McDonald Jr	50.00
Merrimack County Nursing Home Residents.....	25.00
Merrimack County Nursing Home Residents	506.52
Merrimack County Nursing Home Residents.....	19.03
Merrimack County Nursing Home Residents.....	4.51
Mr. and Mrs. Barry Mitchell	25.00
Mr. and Mrs. Fernand J. Morency	5.00
Jeanette N. Morency	5.00
Mr. and Mrs. Edward M. O'Connor	10.00
Order of Eastern Star.....	10.00
Gertrude and Brian Parenteau and Family	
Judith Clark and Family	20.00
Edith L. Peck.....	10.00
David Rheame.....	20.00
David Rheame.....	685.56
David Rheame.....	804.71
Mr. and Mrs. Clifford Richardson	5.00
Mr. and Mrs. Oscar J. Serard.....	20.00
Mr. and Mrs. Storrs F. Start.....	50.00
Mr. and Mrs. Richard T. Sullivan.....	100.00
Mr. and Mrs. James C. Taylor.....	10.00

MERRIMACK COUNTY REPORT

Sumner H. Tilton	10.00
Mr. and Mrs. George H. Turcotte	10.00
Mr. and Mrs. Russell Ward	10.00
Mr. and Mrs. John Watson.....	30.00
Women of the Moose - Concord.....	25.00
Women of the Moose - Concord.....	25.00
Mr. and Mrs. James G. Woodward.....	10.00

MERRIMACK COUNTY REPORT

**MERRIMACK COUNTY
COUNTY TAX APPORTIONMENT
1987**

Town/City	Proportion of Tax		\$	Amount
	\$			
Allenstown	\$	2.663	\$	179,666
Andover		1.511		101,943
Boscawen		2.092		141,142
Bow		7.655		516,464
Bradford		1.166		78,667
Canterbury		1.455		98,165
Chichester		1.526		102,955
Concord		29.455		1,987,256
Danbury		.607		40,953
Dunbarton		1.517		102,348
Epsom		2.287		154,298
Franklin		5.235		353,193
Henniker		2.938		198,220
Hill		.634		42,774
Hooksett		9.541		643,708
Hopkinton		5.054		340,981
Loudon		2.349		158,481
Newbury		2.719		183,444
New London		5.599		377,751
Northfield		1.967		132,709
Pembroke		4.131		278,708
Pittsfield		2.001		135,003
Salisbury		.788		53,164
Sutton		1.323		89,260
Warner		1.782		120,227
Webster		1.183		79,814
Wilmot		.822		55,458
	\$	<u>100.000</u>	\$	<u>6,746,752</u>

MERRIMACK COUNTY REPORT

MERRIMACK COUNTY DELEGATION

PUBLIC HEARING

March 13, 1987

9:00 a.m.

Public Hearing was called to order by Chairman Kidder. Chairman Kidder read the public notice for the hearing on the 1987 Budget and Revenue Sharing allocation. Commissioner Spaulding reviewed budget with special note of the large increase requested for Corrections as a result of the study done in 1985-1986.

Representative Rehlander questioned if the revenue sharing funds were to be used for new positions. Commissioner Spaulding responded that this money would not, however, there are 6 new corrections officers plus 3 other positions in the budget. Mr. Tenney specified the amount to be raised by taxes. Major changes are in the area of new positions. Mr. Tenney highlighted current revenue increases.

Executive Committee Chairman Phelps advised that the Executive Committee reviewed all the budget requests and the recommendations were scrutinized carefully and the final result is what is being presented today. Representative Rehlander questioned use of a new position in Corrections Department. Commissioner Spaulding responded as to use of these new personnel. City Manager Smith questioned the bond issue for purchase of Nelson building. Spaulding responded this item was a separate issue and would be discussed later. Representative Kidder closed public hearing on budget and Revenue Sharing allocation.

Representative Lewis called the roll, and the following Representatives were present: Anderson, Austin, Bardsley, Beaton, Boucher, Cahill, Chandler, Fillion, Fraser, Gilbreth, Hall, Hayes, Hess, Holmes, Johnson, Kidder, Knight, Lewis, Lockwood, Manus, Millard, Nichols, Phelps, Philbrick, Provencal, Rehlander, Riley, Smith, Stio, Tupper, West, Whittemore, and Yeaton.

The roll call indicated that a quorum was present.

Representative Kidder read the public notice of the hearing to authorize a bond issue for the purchase of the Stewart Nelson Building.

Commissioner Spaulding went into detail regarding the search for alternative parking solutions and how the Commissioners came to the present proposal to

MERRIMACK COUNTY REPORT

purchase the Stewart Nelson Building. The County would continue the present leases, but to utilize vacant space by the Register of Deeds, County Attorney and any future need of the Court. The additional parking spaces would relieve the present parking situation. Commissioner Spaulding also explained the County would make a commitment to pay taxes to the City of Concord. Attorney Michael Ruedig explained the title research which has been performed. Attorney Ruedig elaborated on the deed restrictions which stipulates that the grantees and successors would be unable to convey property to anyone which would be exempt from taxes. The intent of this clause could be met by entering into an agreement to pay taxes.

Representative Hayes questioned the legality of the County paying taxes. Mr. Ruedig explained what steps would have to be taken to meet requirements originally set up in the covenant.

Representative Phelps reported that Executive Committee had reviewed the Parking Committee recommendations but had not endorsed the proposal. However, considering the time frame, the Executive Committee did not have time to make a final recommendation.

City Manager James Smith questioned whether the Department of Revenue Administration would approve a county budget which requires payment of taxes. Representative Gilbreth cautioned that in the future we probably would not pay taxes. Commissioner Spaulding said the agreement to pay taxes would be bound by a deed restriction.

Attorney Martin Gross explained his former position with city government and questioned whether the County has put together an inventory of available property for parking and considered all of them? Attorney Gross's additional questions included: Has the county considered the impact on Concord with the purchase of the Stewart Nelson building? Would the county ever redevelop? Have they considered the legal consequences? Has the County considered private vs public interests? There will be many public policy questions in the future which remain unanswered.

Attorney Gross believes that all questions should be addressed and when answers are forthcoming that is when you should arrive at a decision.

Representative Boucher questioned the level of cooperation which could be expected from city in locating and addressing our needs? Attorney Gross responded that he believed a study committee should be formed to work with the city.

Ken Bradley, Vice Chairman of the Great Concord Chamber of Commerce

MERRIMACK COUNTY REPORT

echoed the remarks of Attorney Gross. Mr. Bradley also supported the contention that the city would be willing to work with the county.

City Manager Smith passed out a resolution which should have been enclosed with his letter. He commented on all the listed considerations. Mr. Smith proposed that the county, city and state get together to find space for court system. Mr. Smith feels there are better solutions to meet the needs of all concerned and pledged the support of the City of Concord.

Representative George West, Chairman of Parking Committee stated the Committee members were Gross, Wallner, Hall and Mann. Representative West commented that the Committee was not aware of the restrictions on Nelson property.

Representative Kidder closed the public hearing closed 9:50 a.m.

Chairman Kidder opened delegation meeting by reading the resolution.

Executive Chairman Phelps reviewed the recommended budget and explained the proposed increased in salaries and also new positions.

Rod Tenney informed the Delegation of the need to increase the revenue sharing item to 109,000. This increase in revenue will reduce the amount to be raised by taxes. Various questions and concerns were raised by the delegation. Commissioner Spaulding addressed all issues which were raised. Mr. Whittemore suggested that in the future a review of the budget be done on a department by department basis with the entire delegation.

On Motion by Representative Boucher, seconded by Representative Knight, the amended budget resolution of \$16,064,430 was adopted on a roll call vote of 32 to 1. (Resolution #1 and roll call attached)

On a unanimous voice vote, the delegation adopted the amended \$109,000 Revenue Sharing Resolution as moved by Representative Kidder and seconded by Representative Lewis. (Resolution #2 attached)

Representative West outlined the meetings held by the parking committee and agreed that the committee recommended the purchase of the Nelson building. However, given the concerns which have been raised, at this time we should further study the issue.

Representative West moved that resolution be tabled, seconded by Representative Boucher. On a roll call vote of 27 to 0, the delegation tabled the bond issue resolution. (Resolution #3 and roll call attached)

MERRIMACK COUNTY REPORT

On motion of Representative Boucher, seconded by Representative Lewis, the delegation meeting adjourned 10:10 a.m.

Mary Ann Lewis
Clerk

Resolution Allocating Revenue Sharing Funds For Calendar Year 1987

Be it resolved that revenue sharing funds available to Merrimack County be allocated in the 1987 budget as follows:

Corrections Department Salaries..... \$109,000

Resolution Authorizing Issue of Bonds and Appropriating Funds for Acquisition of Lands and Buildings

- I. Be it resolved by the Merrimack County Delegation duly convened that the amount of three million five hundred thousand dollars (\$3,500,000) be appropriated for the purchase, equipping and furnishing of certain land and buildings situated in Concord and known as Stewart Nelson Plaza.
- II. Be it further resolved that the Board of Commissioners is authorized to contract for required services and take other required steps to implement this acquisition.
- III. Be it further resolved that the Board of Commissioners is authorized to issue not more than three million five thousand dollars (\$3,500,000) in bonds of the County under RSA 28 and the Municipal Finance Act to be used to implement this acquisition.
- IV. This resolution shall take effect upon passage.

MERRIMACK COUNTY REPORT

MERRIMACK COUNTY DELEGATION

**May 18, 1987
9:00 a.m.**

Members present were: Anderson, Austin, Bardsley, Boucher, Chandler, Fillion, Gilbreth, Hager, Holmes, Jacobson, Johnson, Kidder, Lewis, Lockwood, Mann, Manus, Nichols, Pantzer, Phelps, Philbrick, Provencal, Stio, Tupper, Wallner, West, Whittemore, and Yeaton.

First order of business to review medical referee fees. Resolution read by Rod Tenney. Dr. Paul Baron was introduced as a new medical referee. Mr. Kidder asked Dr. Baron to review his schedule. Dr. Baron explained he was on 24 hour duty. Also explained his background as a pathologist for 15 years, eight of which are in Concord. Is at present associated with Concord Hospital. Commissioner Spaulding explained need for a medical referee. There are also state statutes that require we have a medical referee. Spaulding also explained difference between State and County medical referee. Mr. Tenney explained Dr. Fossum performs all the autopsys. Feels there will be some changes in the system in the future which will be recommended by Dr. Baron and Dr. Fossum. Mr. Tenney explained costs regarding all aspects of their work, mileage, etc.

Mr. Boucher moved we adopt resolution. Resolution passes 25-0.

Chairman Kidder read the resolution pertaining to conveyance of land owned by the County to the highway department for safety improvements on Route 3 in Boscawen. Parcel involved contains (0.28) acres. Rod Tenney explained the actual location of land with maps and also the relocation of some sheds. The State will replace the sheds with a new building. Many questions answered by Mr. Tenney. Proposed change is scheduled for bid in Fall 1987. Motion by Hager and seconded by West that we convey this parcel of land to the highway dept. vote 26-0.

Commissioner Spaulding explained a proposal to purchase artwork for the County. Artist Mel Bolden explained his proposal for artwork depicting the history of Merrimack County. Also would propose a mural for a wall in the lobby. Copies could be made of mural and sold. Everything in the mural would be depicted chronologically and be historically accurate. Explained all drawings will be done from live models, etc. There could be a documentation of the work as it progressed in the form of a booklet which could be sold. A very interesting presentation.

MERRIMACK COUNTY REPORT

Chairman Kidder asked for information about the milk tank. Farm Manager Bob Kidder reported that the present tank is 12 years old. A new tank would be guaranteed for 5 years but should last 20. Representative Philbrick asked about the availability of the tank at prison farm. Mr. Kidder reported that their tank is 25 years old. The cost of a replacement could come out of contingency fund or capital fund. Whittemore moved the purchase of a tank at a cost of up to \$10,000, taken from the capital projects fund, seconded by Stio. More discussion. Vote 26-0.

Chairman Kidder brought up the continuing parking problem. Chairman Kidder appointed a new parking and long range planning committee. Members will be Representative George West (chairman), Eleanor Anderson, William Johnson, Mary Ann Lewis, Mark Manus, Betsy Millard, James Phelps.

Chairman Kidder brought up the possible expansion of the Correction Facility. Representative James Chandler moved we appoint a nine member committee to study all aspects of overcrowding at the facility and possible solutions. Five members from delegation; three Commissioners, and the Corrections Administrator. Discussion followed. Commissioner Spaulding explained problems and needs and also said that there was no present committee to study. Feels we should pursue our options. Mr. Potter explained increase in inmates. Also, explained renovation of existing laundry building. Voice Vote - Committee to be appointed.

Mr. Whittemore explained that all members are eligible to attend all executive and committee meetings.

Mr. Gilbreth said Franklin could not support spending \$12,000 on a mural.

Chairman Kidder asked for update on the lawsuit regarding the death of prisoner. Rod Tenney explained Mr. Bilodeau died enroute to Concord Hospital. Feel we have a good case and will be represented by Cleveland, Waters & Bass. The suit was filed in Hillsborough County.

Moved and seconded we adjourn. Meeting adjourned at 10:25 a.m.

Respectfully submitted,
Mary Ann Lewis
Clerk

MERRIMACK COUNTY REPORT

Resolution Establishing Fees for Medical Referees

Be it resolved that fees for medical referees for Merrimack County be established effective January 1, 1987 in accordance with RSA 611:27 as follows:

View and Inquiry	\$100
View and Autopsy	\$150
Mileage Rate	\$.18

Resolution Authorizing Conveyance of Real Estate

Be it resolved that the Merrimack County Convention authorizes the conveyance to the State of New Hampshire of all land and buildings thereon that comes within a distance of thirty-three (33') feet measured Easterly of an parallel with Route 3, Construction Center Line; bounded on the North, South and West by the Easterly Sideline of Route 3 as now traveled; bounded on the East by other land of the Grantor, as shown on a Plan of Boscawen HES-329 (2) #10229, on file in the New Hampshire Department of Transportation and to be recorded in Merrimack County Registry of Deeds containing twenty-eight hundredth (0.28) acres, more or less, and

The right to clear and keep clear certain parcels of land of all trees and underbrush and to remove all structures or constructors which are now or hereafter may be found within the limits of said land, and

The temporary right to construct and maintain slopes and embankments beyond the limits of the land described above, together with the permanent right to construct and maintain drainage, all in accordance with the plan referred to above.

MERRIMACK COUNTY REPORT

MERRIMACK COUNTY DELEGATION

**PUBLIC HEARING
December 14, 1987
10:00 a.m.**

Mr. Kidder read the notice of the public hearing.

Commissioner Spaulding reviewed the budget process and explained the necessary increases. Original increase in taxes was to be 27%. After much deliberation, the increase was presented with a 2% decrease across the board. The increase in taxes would be 10%. Commissioner Spaulding went on to explain all increases as presented in the report to the delegation. The 2% cut will allow the Commissioners to set priorities in each department and give them the flexibility to establish needs.

Representative West requested a report on new employees. Commissioner Spaulding reported 8 new positions with a total number of county employees now at approximately 430.

A question was raised on the item "diversion of funds". Commissioner Spaulding explained how the money from the state and federal governments was split for needs of courts etc. He also explained the construction in progress at the Nursing Home which is under the direction of the State Highway Department.

Mr. Kidder, Director of County Farm, gave us an update on farm operations.

Motion to adjourn the public hearing.

The following delegation members were present: Representatives Anderson, Austin, Bardsley, Boucher, Chandler, Fillion, Fraser, Gilbreth, Hager, Holmes, Jacobson, Johnson, Kidder, Lewis, Lockwood, Manus, Millard, Nichols, Pantzer, Phelps, Stio, Tupper, West, Whittemore, and Yeaton.

Respectfully submitted,

Mary Ann Lewis
Clerk

MERRIMACK COUNTY REPORT

MERRIMACK COUNTY DELEGATION

**December 14, 1987
10:30 a.m.**

Members present were: Anderson, Austin, Bardsley, Boucher, Chandler, Fillion, Fraser, Gilbreth, Hager, Holmes, Jacobson, Johnson, Kidder, Lewis, Lockwood, Manus, Millard, Nichols, Pantzer, Phelps, Stio, Tupper, West, Whittemore, and Yeaton.

Chairman Kidder read the notice regarding the delegation meeting.

Mr. Phelps, Chairman of Executive Committee, reported that all standing committee's would remain the same.

Mr. Tenney explained that on the continuing resolution county business would continue as usual. Resolution attached.

Motion made and seconded. Motion carried.

Mr. Tenney read a resolution for the county to borrow in anticipation of taxes. Boucher moved that eight million be authorized for borrowing in anticipation of taxes. Resolution attached. Motion carried.

Mr. Potter reported status of the prison. Admissions have increased. However, everything under control at present. Questions from the delegation were answered.

Mr. Teaf reported on status of Nursing Home. Filled to capacity at present time.

Kathi Guay, Registry of Deeds, reported another banner year. Still looking for additional space.

Purchasing Department had an active year.

Tom Wentworth, Human Services Director, 96% of budget is mandated. Explained program of training juveniles rather than placement in detention centers.

County Attorney Michael Johnson reported on an expedited pre-trial program at a great savings. It will also allow for a speedy trial agenda. Also explained savings by putting up fence to secure cars taken by us for evidence.

MERRIMACK COUNTY REPORT

This area will be locked with limited access. He feels juvenile problem in the state is critical and hopes the legislature will address the matter.

Chairman called attention to the delegation regarding the parking problem. Representative West, Chairman of Study Committee, gave a report on meeting.

Motion to adjourn carried. Meeting adjourned at 11:00 a.m.

Respectfully submitted,

Mary Ann Lewis
Clerk

MERRIMACK COUNTY REPORT

Resolution Authorizing Continuing Expenditures

RESOLVED THAT until appropriations for expenses of Merrimack County for the year 1988 are made, departments and agencies are authorized to continue, in 1988, at rates of expenditure authorized for 1987.

Resolution Regarding Tax Anticipation Notes for 1988

RESOLVED THAT it being anticipated that at least eight million dollars (\$8,000,000) will be needed during the fiscal year ending December 31, 1988 to meet the demands upon the County Treasury, which there is insufficient money to meet, the Treasurer is hereby authorized to borrow not exceeding eight million dollars (\$8,000,000) in anticipation of taxes during said year upon the order of the Board of Commissioners pursuant to RSA 29:8.

MERRIMACK COUNTY REPORT

**MERRIMACK COUNTY BUDGET RESOLUTION
1987**

- I. Be it resolved by the Merrimack County Convention duly convened that the sums hereinafter detailed in this resolution are hereby appropriated to be paid out of the treasury of the County for the purposes specified for the fiscal year ending December 31, 1987.

1. Delegation	\$	8,000
	TOTAL	\$ 8,000
2. Administration/Treasurer		
Personnel	\$	192,212
Operating Expenses		82,800
Other:		
Dental Insurance		8,000
Health Insurance		82,000
Retirement		32,600
Social Security		47,000
Insurance-W/C		<u>12,000</u>
	TOTAL	\$ 456,612
3. Maintenance Dept./Courthouse		
Personnel	\$	56,156
Operating Expenses		75,500
Other:		
Electricity		40,000
Fuel		<u>24,000</u>
	TOTAL	\$ 195,656
4. Register of Deeds		
Personnel	\$	147,916
Operating Expenses		<u>123,835</u>
	TOTAL	\$ 271,751
5. Registry of Probate		
Fees	\$	15,000
	TOTAL	\$ 15,000
6. County Attorney		
Personnel	\$	149,964
Operating Expenses		<u>27,300</u>
	TOTAL	\$ 177,264

MERRIMACK COUNTY REPORT

7.	Human Services Department	
	Personnel	\$ 57,760
	Operating Expenses	6,805
	Other:	
	Old Age Assistance	80,500
	APTD	420,000
	Nursing Home Care-State	2,036,000
	Care & Board of Children	670,000
	Diversion/Alternative Programs	<u>62,000</u>
	TOTAL	\$ 3,333,065
8.	Sheriff's Department	
	Personnel	\$ 332,510
	Operating Expenses	53,350
	Other:	
	Fees to State Officials	5,000
	Extraditions	8,000
	Auto Maintenance	15,000
	Insurance	10,000
	Insurance W/C	28,000
	Dispatch	<u>28,879</u>
	TOTAL	\$ 480,739
9.	Dispatch Personnel	
	Personnel	\$ 86,188
	Other:	
	Dental Insurance	500
	Health Insurance	6,300
	Social Security	6,343
	Retirement	1,100
	Communications	10,500
	New Equipment	<u>1,000</u>
	TOTAL	\$ 111,931
10.	Corrections Department	
	Personnel	\$ 775,158
	Operating Expenses	283,411
	Other:	
	Dental Insurance	6,200
	Health Insurance	64,000
	Social Security	57,000
	Retirement	10,000
	Workers' Compensation	75,000

MERRIMACK COUNTY REPORT

Meals & Board for Inmates	233,034
Electricity	30,000
Fuel	18,000
	TOTAL \$ 1,556,803
11. Medical Referee	\$ 40,000
12. Nursing Home	
a. Administration	
Personnel	\$ 216,714
Operating Expenses	116,800
Other:	
Health Insurance	468,000
Dental Insurance	38,500
Retirement	57,900
Social Security	326,000
Insurance-W/C	170,000
	TOTAL \$ 1,393,914
b. Purchasing	
Personnel	\$ 68,720
Operating Expenses	4,600
	TOTAL \$ 73,320
c. Dietary	
Personnel	\$ 436,237
Operating Expenses	69,100
Other:	
Food	552,750
Special Project	10,000
	TOTAL \$ 1,068,087
d. Nursing Services	
Personnel	\$ 2,617,735
Operating Expenses	81,688
	TOTAL \$ 2,699,423
e. Plant Operations	
Personnel	\$ 287,410
Operating Expenses	107,300
Other:	
Special Projects	43,500

MERRIMACK COUNTY REPORT

Electricity		117,500
Fuel		<u>130,000</u>
	TOTAL	\$ 685,710
f. Waste Treatment		
Operating Expenses		\$ 11,450
	TOTAL	\$ 11,450
g. Laundry		\$ 181,307
Personnel		<u>87,275</u>
Operating Expenses		
	TOTAL	\$ 268,582
h. Housekeeping		
Personnel		\$ 335,706
Operating Expenses		<u>36,500</u>
	TOTAL	\$ 372,206
i. Physicians		
Personnel		\$ 33,166
Operating		<u>11,000</u>
Other:		
Contract Pharmacist/Physicians		98,716
Purchased Drugs		<u>130,000</u>
	TOTAL	\$ 272,882
j. Rehabilitation/Recreation		
Personnel		\$ 256,934
Operating Expenses		<u>13,100</u>
Other:		
Occupational Therapy Consultant		16,000
Speech Therapist		6,600
Contract Mental Health		<u>11,000</u>
Service to Residents		<u>8,000</u>
	TOTAL	\$ 311,634
	TOTAL NURSING HOME	\$ 7,157,208

MERRIMACK COUNTY REPORT

13. Farm		
Personnel	\$	58,482
Operating Expenses		28,800
Other:		
Dental Insurance		300
Health Insurance		5,200
Social Security		4,300
Retirement		800
Workers' Compensation		5,500
Feed		33,000
Taxes		8,000
Insurance		8,000
Gas/Oil		4,000
Seed/Fertilizer/Spray		8,000
	TOTAL	\$ 164,382
14. Cooperative Extension	\$	205,175
15.		
New Hampshire Mediation	\$	10,000
Community Services Council		15,987
Central NH Community Mental Health Program		91,450
CAP: Meals on Wheels/Rural		
Transportation/Senior Companion		62,166
Visiting Nurses Association		54,790
Retired Senior Volunteer Program		20,000
Merrimack County Conservation District		19,708
	TOTAL	\$ 274,101
16. Residential Properties	\$	18,000
17. Contingency	\$	75,000
18. Unemployment Insurance	\$	10,000
19. Debt Service	\$	1,353,743
20. Salary Increase	\$	160,000
	TOTAL APPROPRIATIONS	\$ 16,064,430

- II. Be it further resolved that the salaries for the following elected positions be established as indicated effective July 1, 1987.

MERRIMACK COUNTY REPORT

Chairman, Board of Commissioners	\$	7,000
Commissioners		6,500
Treasurer		6,500
County Attorney		36,500
Sheriff		32,500
Register of Deeds		28,000

- III. Be it further resolved that the salaries for the following appointed positions be established as indicated effective July 1, 1987.

Assistant County Attorneys	\$	26,000
Assistant County Attorney (New)	up to	19,500

- IV. Be it further resolved that the sums hereinafter detailed are hereby adopted as estimates from the sources indicated:

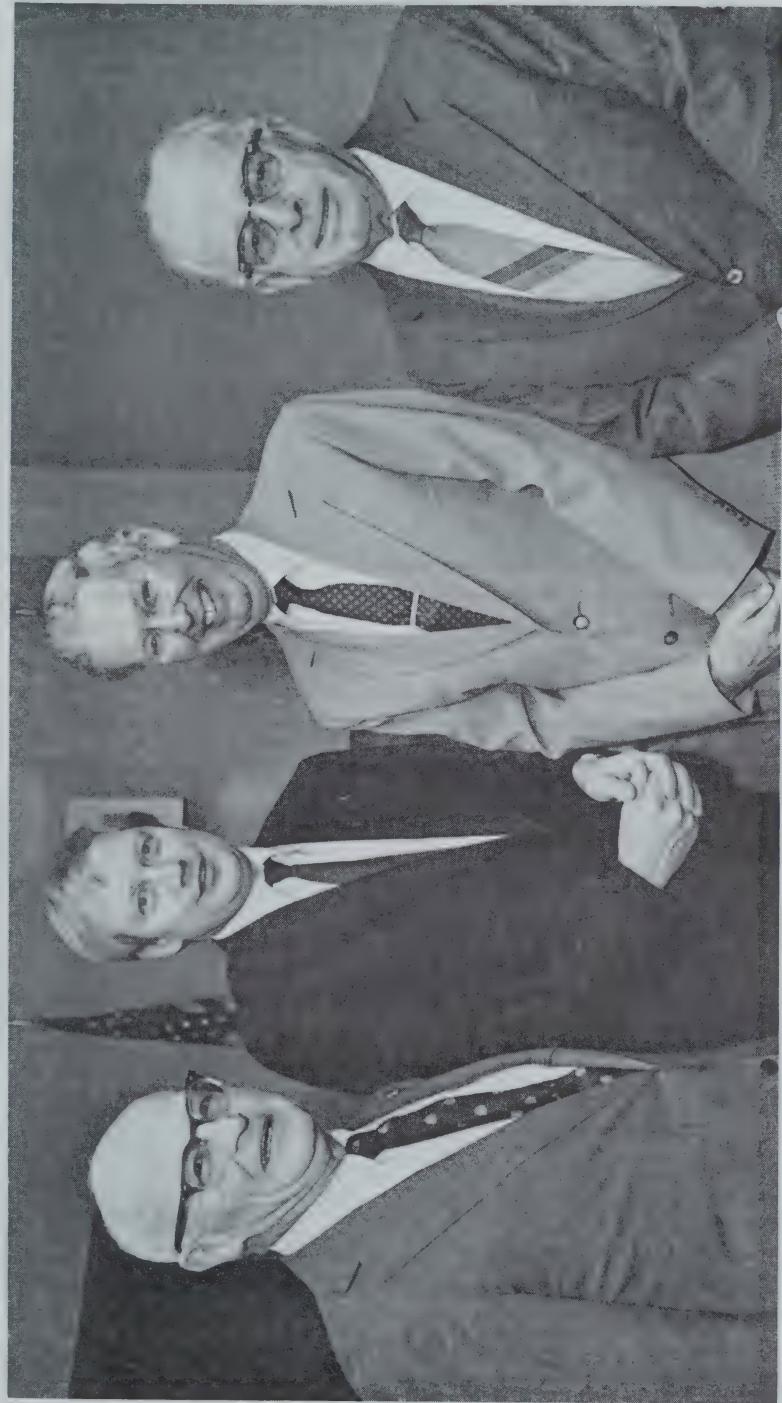
1. Court Leases	\$	140,000
Register of Deeds		600,000
Sheriff		
Writ Fees		167,000
State Reimbursement		53,000
Dispatch System		111,931
Welfare		10,000
Revenue Sharing		109,000
Corrections-Miscellaneous		103,000
Residential Properties		20,000
Interest		100,000
County Attorney		20,000
Workers' Compensation Credit		50,000
Diversion/Alternation Disposition Funds		<u>62,000</u>
	TOTAL	\$ 1,545,931

2. County Farm		
Sale of Milk		95,000
Sale of Livestock		2,000
Sale of Produce		1,000
Sale of Forest Products		10,000
Sale of Food to Home		30,000
Miscellaneous		<u>2,000</u>
	TOTAL	\$ 140,000

MERRIMACK COUNTY REPORT

3. Nursing Home & Hospital	
Resident Income	\$ 6,664,250
Miscellaneous	342,497
	<hr/>
TOTAL	\$ 7,006,747
4. Prior Year Surplus	\$ 625,000
	<hr/>
TOTAL REVENUE	\$ 9,317,678

- V. Be it further resolved that, the total appropriation being in excess of the total estimated revenues in the amount of \$6,746,752 the Treasurer shall issue his warrant to the several towns and cities in the County for this amount pursuant to RSA 29:11.
- VI. Be it further resolved that pursuant to the authority granted to County Conventions by RSA 24:14 that the County Commissioners be required to obtain written authority from the Executive Committee before transferring any appropriations or part thereof under the provisions of RSA 25:15.
- VII. This resolution shall take effect upon passage.



*County Commissioners William T. Andrews, Peter J. Spaulding, Kenneth L. McDonnell
and County Treasurer, Charles T. Carroll.*



*Merrimack County Nursing Home
Boscawen, N.H.*



*- Accounting Department -
Treasurer Charles T. Carroll, accountant Richard Zack and bookkeepers
Arthur Gookin and Norma Blanchard.*



Personnel Coordinator Carol A. Bickert and Dir. of Nursing Services Juliette J.Y. Dietlein participate in a local Career Expo/Job Fair.



William R. Potter, Corrections Administrator (far center) with new correctional officers during an employee orientation workshop.

MERRIMACK COUNTY DEPARTMENT OF CORRECTIONS

The Corrections Department continues to experience an increase in the inmate population. We had a 14% increase over 1986. This has led to overcrowding and to the problems which come with overcrowding. We also held 639 unarraigned prisoners as a service to local and state law enforcement agencies.

The Highway Litter Program was again a successful program. It started in June of 1987 and ended on October 23, 1987 (17 weeks). Eleven inmates participated and picked up 1,465 bags of litter and assorted items found along 446.9 miles in Merrimack County. Seventeen towns in the county participated in the program and benefited from the free service. The inmates again separated the aluminum cans and turned in 1,261 lbs. of aluminum for which they received \$378.42 for the Inmate Trust Fund.

This year the Corrections Department purchased a used van and leased it to the state for the litter program.

This is a very useful program, benefitting both the communities served and providing meaningful employment for the inmates participating in the program.

Towns participating in the Litter Pick-up Program were Allenstown, Boscawen, Bow, Bradford, Canterbury, Chichester, Concord, Henniker, Hooksett, Hopkinton, Loudon, Northfield, Pembroke, Pittsfield, Salisbury, Warner, and Wilmot.

The Program Director, Mr. Shackford, had a very busy and productive year. The volunteer participation increased in all areas and we extend our appreciation to those persons volunteering to provide services to the inmates.

Alcoholics Anonymous had an average attendance of 14 inmates a week. the program is held every Monday night by the Nashua, NH Chapter and is a very good program.

The Educational Program under the direction of the Project Second Start is one of the high spots of the programs. Fifty-two inmates signed up for school and most had little or no formal education. We had eight obtain their General Education Diploma and others will soon have theirs. We have an additional day of school for those that have excessive learning disabilities.

Court authorized work release was given to 42 inmates with \$12,867.82

MERRIMACK COUNTY REPORT

being collected for board and room. Five inmates failed the program and were removed.

The county work program supplied help for many departments at the Nursing Home and on the Farm. We supplied help to the Housekeeping, Laundry and Kitchen at the Nursing Home. The Kitchen had an average of 7 people a day, 365 days a year, averaging 320 man hours per week. The Farm received 5 men daily, seven days a week, approximately 200 hours per week and more through the haying and corn cutting season as needed.

The Inmate Garden Project was highly successful. Seven inmates were involved in planting, caring for and harvesting the produce. Fresh, clean vegetables were sold to the Nursing Home with excess vegetables being sold to Community Action Program and local vendors. We realized \$1352.00 in sales. A portion of this was put in the inmates' accounts and the balance in the Trust Fund.

Religious Programs were well received with 34 inmates participating in Bible Studies on Tuesday nights. Weekly Sunday Church services had an average of 18 people each week. Four local churches volunteer their services. Special counseling is also provided as needed.

Library services have improved and will expand in 1988.

The Bible Study volunteers, under the direction of Ms. Annie Lescard put on the inmate Christmas party in which 80 inmates took part.

The Covenant Players put on a program for us as did guitar player, Bob McCarthy and Youth With a Mission. Video Junction in Boscawen supplied 6 movies a week at no cost for Saturday and Sunday evening movies.

The Concord Community Health, Twin Rivers Division, with whom we have a contract, supplied a counselor, Mark Ciocca who saw between 6-8 inmates every week for counseling, psychological testing, evaluation, and consultation with county medical team, County Attorney and families. The Psychologist worked closely with staff, the courts and various other agencies as necessary. Many inmates were screened for more extensive treatment at the Secure Psychiatric Unit. On occasion the Psychologist has provided supportive counseling to staff members. A total of 180 inmates were cared for in 1987 by this service.

A pilot program of group therapy for sex offenders was implemented in 1987 with some success. This may be initiated again if a population can be identified.

MERRIMACK COUNTY REPORT

Inmates who were seen by the Psychologist were primarily referred by the County Physician and Nurse. Less than half of the inmates requested services on their own and a small percentage were referred by Correctional Staff.

The problems dealt with severe suicidal ideation, depression, psychosis, adjustment to incarceration, substance abuse, and self-defeating behavior.

As reported in the 1986 report we are continuing to experience over-crowding. In July 1987 we opened a 16 bed minimum security unit which has helped relieving in overcrowding. This is a very successful unit and I feel it will continue to be.

The County Delegation has done a study for jail expansion and will discuss their recommendation in the 1988 Budget Hearing.

In closing I wish to thank the County Commissioners, Rodney Tenney, County Administrator, Howard Teaf 3rd, Nursing Home Administrator and his staff for their cooperation and encouragement, and special thanks to Carol Bickert, Personnel Coordinator, for her help in personnel issues. Last but not least to my staff for their continued support and dedication in providing care and custody for the inmate population remanded to this institution.

William R. Potter
Administrator

ADMISSIONS - 1987

	Total Admissions	Jail	H of C	24 Hour Holds
January	120	78	42	49
February	116	72	44	39
March	102	37	37	38
April	121	98	23	57
May	129	97	32	66
June	143	119	24	73
July	117	92	25	50
August	132	103	29	68
September	140	30	110	63
October	159	73	38	48
November	135	80	55	53
December	108	24	36	35
Totals	1,522	903	495	639

MERRIMACK COUNTY NURSING HOME

If 1987 had to be given a name which represented our area of deepest concern, it would be "The Year of the Nurse," or, rather "Lack of the Nurse." A shortage of licensed, professional nurses has emerged nationwide and is particularly acute in New Hampshire, where employment is at historic high levels. It became clear early in the year that the nursing shortage, which had been particularly difficult in the southern tier of counties, was moving north and its effect was being felt by health care providers in Merrimack County. The most noticeable result of this phenomenon at Merrimack County Nursing Home was an abnormally large number of full-time licensed nurse vacancies, especially on the second shift and on weekends. Our response to this shortage of personnel vital to patient care was to employ agency nurses on a part-time basis, and to ask our own employees to work overtime. The predictable result of these strategies was a large over-expenditure in our nursing personnel accounts as we struggled to fill the many holes in our staffing schedules, and thus avoid the untenable alternative of reduced patient care.

Recognizing the need to maintain our competitive posture in the professional labor market, the Board of Commissioners in December authorized a \$1.00 per hour increase in the license bonus for all licensed nurses, effective early in January, 1988. It is too soon yet to gauge the effect of this necessary action on our ability to recruit and retain nurses; certainly we hope to forestall defections to higher-paying health care providers and perhaps even delay some expected retirements.

Our Special Care Unit, opened December, 1986, continues to provide sensitive, compassionate care to dementia-afflicted residents and has served as a model for other nursing homes seeking to offer a similar service.

An examination of the accompanying statistical table indicates a mixed picture of utilization, with significant declines in admissions and physical therapy treatments, but major increases in meals prepared and pounds of laundry processed. The latter increases can be traced primarily to elevated inmate census levels in the Corrections Department, for whom we provide meal and laundry service. Our admissions decline is probably related to a reversion to "business as usual" after 1986, the year in which we were rebuilding our census after a relatively depressed year in 1985. While a sophisticated diagnosis analysis would be required to prove it, we believe that the fall-off in physical therapy treatments is a reflection of increasingly large numbers of terminal cancer patients and dementia cases in our resident population case mix; these kinds of diagnoses are generally not benefited by physical therapy.

MERRIMACK COUNTY REPORT

Significant events during the year included:

- Substantial television, radio and newspaper coverage of the Special Care Unit. Visits to the Unit by representatives of other nursing homes, and the N.H. Department of Health and Human Services.
- A union election in February, in which Nursing Home staff once again rejected union representation.
- Hiring of a full-time pharmacist, in response to new federal regulations requiring significantly greater professional pharmacist hours on-site.
- Authorization and filling of new Coordinator of Volunteers position in May.
- Two Certified Nursing Assistant classes graduated, totalling 23 CNA's.
- Announcement of Retired Employees medical insurance plan.

With 1987 as a backdrop, 1988 promises to present extraordinarily complex management problems at the Nursing Home, primarily budgetary in nature. Our prime concern, as always, will be to resolve these problems in ways that will not inure to the detriment of patient care. The exceptionally able staff and department heads at the Nursing Home will, as in the past, be the keys to our success in meeting these challenges.

Howard M. Teaf, 3rd
Administrator

MERRIMACK COUNTY REPORT

Operational Indicators
Comparative Analysis, 1983 - 1987

	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>
Admissions	79	87	94	124	88
Patient Days	106,482	107,263	104,218	109,471	109,182
Average Daily Census	292	293	286	300	299
Occupancy.....	93.6%	93.9%	91.6%	96.2%	95.8%
Dietary (Meals)	419,837	454,482	469,147	486,828	520,784
Laundry (lbs.)	1,048,585	1,120,765	1,124,134	1,185,736	1,214,329
Physical Therapy (treatments)	17,583	22,250	26,056	26,373	22,069
Medicaid Reimbursement/Pat. Day . . .	\$ 53.83	\$ 53.33	\$ 55.95	\$ 57.53	\$ 59.83

MERRIMACK COUNTY NURSING HOME CHAPLAIN'S REPORT FOR 1987

During 1987, thanks to nurses, aides, and volunteers, chaplain services were extended to help more residents than in previous years. Not only in the number of those attending chapel services but for those confined to their beds, there was an increase in those receiving assistance. Spiritual companionship and sympathetic understanding. Christian friends volunteered to spend time, to show love and care to sick and lonely residents who often expressed gratitude to those who came to visit them regularly.

Thanks to volunteers Adolf, Marion, and Liza Carrozza of Franklin, George La Vergne of Boscawen and Jim Youse we were able to bring all who wished to attend chapel services to our Sunday meetings. These included many in wheelchairs and several newcomers. The Carrozzas brought and prepared the Communion Service each Sunday and visited residents during the week.

On behalf of many grateful residents, we wish to thank the Salvation Army who once again presented special programs at Easter and the Sunday before Christmas when they visited and gave gifts to all the residents. Special thanks go also to the Rev. William Paige of Community Chaplain Services who came every Friday to minister to the residents in their rooms.

MERRIMACK COUNTY NURSING HOME AUXILIARY

On August 2, 1959 five ladies met with matron Mrs. Treloar to form an organization to be known as Merrimack County Nursing Home Auxiliary. The first meeting was September 14, 1959. Since that time we have been following the same principles and aims of those five members.

Every Wednesday morning we are at the nursing home. We visit as many residents as we can and at eleven a.m. we have our weekly business meeting. The auxiliary provides a variety of services and extras to the residents. Examples of these include:

- Distribution of 350 fresh flower bouquets to residents
- Food Sales every two weeks
- Food Raffles
- Birthday Box & Birthday Parties
- Christmas Store - took in clear \$500
- Provides Bingo & Prizes
- Materials for Activities Department
- Purchased lumber for shelves for record cabinet
- Paid \$300 toward portable sound system
- Paid \$300 toward patio roof
- Made net caps for Beauty Parlor

During the year, 1,836 hours of service have been recorded but this does not include many hours of planning, cooking, picking flowers, etc.

In July a Volunteer Recognition Luncheon was given by the Nursing Home to our Auxiliary. We gathered in the new county yard and later to the cafeteria where a delicious lunch was served by the Activities Department. Jennie Lull, President of the Auxiliary, accepted a certificate on behalf of the members which was in recognition for years of service as volunteers. Some of us have been weekly visitors to the Nursing Home for 22 years. Tracey Phinney was

MERRIMACK COUNTY REPORT

recently appointed coordinator of the volunteers.

Our Auxiliary was honored at the Fourth Annual Governor's Volunteer Recognition Program on October 18 at the State Armory in Manchester, N.H. Jennie R. Lull, Elkins, President of the Auxiliary, accepted the award for outstanding volunteer spirit on behalf of her organization. Twelve award recipients were announced for each county.

We have had a very exciting and worthwhile year. I am proud to be President of the Auxiliary group.

Jennie R. Lull, President
Merrimack County Auxiliary

MERRIMACK COUNTY PURCHASING DEPARTMENT

Nineteen Eighty Seven has proven to be a very active year for the County Purchasing Department. Our role as a service department has expanded and the awareness of new services available from us have been well received.

By maintaining contact with a number of professional Purchasing Programs we are able to offer a greater variety of options and sources that we believe are needed to maintain a solid competitive atmosphere.

Education of our department members is ongoing. Supervisory Management and the Essentials of Purchasing have been two areas covered in 1987. As we continue to fine tune inventory control for the County we will continue to educate ourselves in the areas related to this function.

As Department Head it has been quite fulfilling to be able to accept additional projects and challenges in 1987. Assisting other departments with projects and seeing them to their successful conclusion is something that is quite rewarding.

Through department reorganization, coupled with the present staff assuming more responsibility, we have been able to date to continue to deliver the necessary services expected of this department. We feel that as we broaden our service objectives our staffing needs will require additional consideration.

I wish to thank Rodney Tenney, County Administrator and the County Commissioners for their continued support.

William L. Hein
Purchasing Agent

HUMAN SERVICES DEPARTMENT 1987

The Department is responsible for fulfilling the County's obligation to the youth, disabled, elderly and infirm who cannot meet their basic needs or who are unable to afford the high cost of services provided by nursing homes or ordered by the courts. In 1987 we served over 1400 individuals or families through a variety of legislatively mandated programs.

We participate with the State on a 50-50 basis in providing monetary assistance to certain elderly and disabled persons who meet state eligibility guidelines. This year approximately 450 people received payments each month at a cost to the County of \$360,000.

County residents eligible for Medicaid and receiving Intermediate Nursing Care accounted for expenditures of over two million dollars. Nearly 60% of the 485 people served each month resided at the Merrimack County Nursing Home. In October federal funding for INC was reduced by 5%, increasing costs at the local level by an additional \$21,000 per month.

Juvenile expenses resulting from orders for service made by any of the six district courts within Merrimack County were three million dollars this year. Since the County is liable for 25% of the total, our cost was \$750,000. These services included mental health counseling, legal counsel for parents and juveniles, home-based services to families, foster home and group home placements, substance abuse and psychiatric facilities, and confinement of juvenile delinquents at the Youth Development Center. There were 425 active cases during the year.

The County once again received money from the State Division for Children and Youth Services to maintain local court diversion programs and alternatives for the courts other than placing children outside of the home. This year the Board of Commissioners awarded matching money to Child and Family Services, the Friends Program, the N.H. Mediation Program, Parent-Child Centers operated by Central N.H. Community Mental Health, and for a Juvenile Restitution Program operated by the Human Services Department.

In our first full year of operation, the juvenile restitution program worked with 78 juveniles referred by district courts, probation, police and school departments. Offenses included willful concealment, forgery, simple assault, possession of a controlled substance, burglary, and reckless conduct. In each case a designated number of community service hours were required to be completed and in some cases financial restitution was ordered to be paid to the victim. Our job is to locate appropriate worksites, recruit volunteer supervisors,

MERRIMACK COUNTY REPORT

monitor performance, and file progress and completion reports to the jurisdictional source. In most instances these efforts involve community networking with judges, law enforcement personnel, social workers, guidance counselors, social service agencies, and most importantly the juvenile's family. The goal of the program is to teach juveniles that they are responsible for their actions and that there will be consequences for inappropriate behavior. Hopefully, their experience with this program will deter future incidents of breaking the law.

Thomas W. Wentworth
Human Services Director

MERRIMACK COUNTY REPORT

1987 PERSONNEL REPORT

1987 again was a very busy year with the County of Merrimack employing a total of 599 employees. The Personnel Department has been involved in providing technical services and assistance to County Departments in areas which include:

- Job recruitment
- Interviewing
- Participation in new employee orientations
- Reviewing requests for Leave of Absences
- Overseeing the Tuition Assistance Program
- Advise in employee disciplinary procedures
- Creating job descriptions/job analysis
- Review of performance evaluations for merit increases
- Coordinating the Longevity Bonus Program
- Interpretation of County Policies

With the newly revised Federal requirements, the Consolidated Omnibus Budget Reconciliation Act (COBRA) has increased additional responsibilities to Merrimack County as an employer. The Personnel Department continues to administer the benefits program which serves an average of some 435 employees.

I am pleased to announce the adoption of the County's Health Insurance for Retiree Program which was approved by the Board of Commissioners in December of this year. This benefit will provide health insurance to eligible retired County employees with the opportunity to include dependents as specified in the policy. A total of 19 participants have since been enrolled into this new program.

Early in December, longevity bonuses were distributed to 207 County employees as follows:

Five Years	95	Fifteen Years	17
Ten Years	78	Twenty Years	18

As a part of the on-going recruitment process to hire registered nurses and other personnel, the Personnel Department has been involved in attending "Job Fairs" and "Career Expos" at local colleges and schools. This effort is most successful in promoting Merrimack County as a competitive institution to potential job seekers.

I would like to take this opportunity to thank the Board of Commissioners and all the Department Heads within Merrimack County for their continued support and valued assistance throughout 1987.

Respectfully submitted,
Carol A. Bickert
Personnel Coordinator

MERRIMACK COUNTY REGISTRY OF DEEDS

The Merrimack County Registry of Deeds continued with a steady volume of business during 1987. We successfully completed a full year on our updated computer and microfilming systems which have enabled us to keep up with the continuing large volume of documents that we processed.

The Registry of Deeds installed an inquiry terminal for the public to use to access information contained in our computer system. This has helped to eliminate the need to continuously print and reprint current information by giving direct access to all records contained in the computer system.

The Registry is also currently looking into the possibility of applying the use of optical disk technology for the combination of both a visual and informational retention of the records.

Several continuing projects in the Registry include the input into the computer system of our older indexes dating from 1823 to 1960. This will enable us to consolidate many years of information, making access to the records easier. It will also allow us to replace the original books that have suffered from the increased use.

We also started a computer generated plan index which includes the plan name, owners names, abutters and a street location in alphabetical order. These plan records also date back from 1823.

The microfilming of all of the records is almost completed. We will soon have all of the records on 16mm microfilm cassettes. This has been a major space saving advance and has made public access to the records much faster and easier.

In 1987, the Registry of Deeds collected \$3,693,616.17 in transfer tax which was paid over to the State of New Hampshire. This amount was \$380,835.19 less than collected in 1986 due to the reduction of the transfer tax by the legislature on July 1, 1987. The County received a four percent commission on the tax collected which amounted to \$147,744.62. This was a reduction in the amount collected in 1986 of \$15,233.42.

In 1987, the Registry paid over a total of \$730,000.32 to the County treasurer. Included in this amount was \$490,290.24 for recording fees, \$78,195.67 in copy fees and \$13,769.79 in interest, plus the four percent commission.

MERRIMACK COUNTY REPORT

Shown is a breakdown of the conveyances, mortgages and miscellaneous instruments recorded during the years 1984-1987. The miscellaneous category includes instruments such as discharges, liens, leases and other like documents.

	<u>Conveyances</u>	<u>Mortgages</u>	<u>Sub Total</u>	<u>Misc.</u>	<u>Total</u>
1984	5322	4890	10212	8083	18295
1985	6652	6685	13337	10976	24313
1986	9059	9845	18904	16604	35508
1987	7759	10931	18690	17382	36072

Respectfully submitted,

Kathi L. Guay
Register

1987 FARM REPORT

The farm continues to increase milk production. This year the farm produced 803,088 pounds of milk which is an increase of 76,664 pounds.

Our herd average is 16,385 pounds of milk and 616 pounds of butter fat per cow. The farm shipped 38 head of beef for slaughter which was sold to the nursing home. There are 89 head of dairy cows and 75 head of beef cattle for a total of 164 head of cattle on the farm.

The farm put up 8,287 bales of hay, 77 truck loads of haylage, and 1,080 tons of corn silage.

This year the farm received a Quality Performance Award from Weeks Dairy for producing quality milk.

Each year the farm takes five cows, some vegetables, corn and hay to the Hopkinton State Fair for exhibit. This year the farm won grand champion with our age cow, third place with our vegetable display and a first and second place with our hay and corn display.

This year the farm had to replace the old 600 gallon milk tank with a new 1,000 gallon tank when the old tank developed an internal gas leak which could not be repaired.

The farm also continues to increase its corn land. This year the farm acquired another 15 acres of land which was put into corn. This increases the corn land from 60 acres to 75 acres.

By working with the Merrimack County Cooperative Extension Service the farm continues to increase corn tonnage and hay tonnage with the use of soil testing.

The farm continues to work closely with the House of Correction on the farm/inmate garden project and also continues to utilize more inmates for farm projects. This year inmates rebuilt and painted the inside walls of the milk room and dairy barn. They also installed a 12 foot wide overhead door in the farm garage. Farm equipment was then brought into the garage where inmates sanded and repainted it. Inmates also fenced a three acre pasture behind the nursing home. Besides doing this extra work inmates still helped to put in hay and corn and did their routine chores of caring for the cattle on the farm.

The farm continues to provide fresh produce to the Merrimack County

MERRIMACK COUNTY REPORT

Nursing Home and sells a quality milk to Weeks Dairy.

I would like to thank the County Commissioners, Cooperative Extension Service, the Farm Committee, and also my Farm Assistant, Norman LaPierre, and my Herdsman, John Silver, for their continued hard work and support for keeping the farm operating.

Submitted by,

Robert Kidder
Farm Manager

MERRIMACK COUNTY REPORT

REPORT OF THE COUNTY ATTORNEY

The Office of the County Attorney is presently staffed by four attorneys, two administrative secretaries, one secretary provided by a federal grant, and a part-time file clerk.

The responsibilities of the office include the criminal prosecution of all felony cases filed in the county and all misdemeanor and violation appeals from District Courts to the Merrimack County Superior Court; representation of the state in the various District Courts throughout the county upon request of local law enforcement agencies; and training and support for local and state police law enforcement officers.

As a consequence of Merrimack County being the location of the state capitol, the Office of the County Attorney is responsible for some additional areas of service. Since the New Hampshire State Prison and State Hospital are in Concord, the office prosecutes all criminal cases arising out of these institutions and provides some of the training for their personnel at Police Standards and Training. Additionally the office represents the state, county and individual petitioners in numerous civil actions filed in Superior Court, Federal Court and County Probate Court. Each year the office handles hundreds of "Uniform Reciprocal Support Enforcement Act" cases filed to obtain child support for children both within this state and in other states across the country. In general terms, the office provides legal representation and advice to Merrimack County officials when they are acting in their official capacities, and to others where provided by statute.

Over the last six years the Office of the County Attorney has developed as a modern full time professional law office in a continuing effort to provide the county with the highest level of professional legal services. The Victim/Witness program under the direction of Cathy Battistelli was instituted in 1986 and has helped thousands of citizens through the maze that is our criminal justice system. Detective Michael Russel, the Concord Police Department liaison officer to the Office of the County Attorney continues to provide a vital communications link between law enforcement and prosecution. In the last six months, the office has begun the second phase of automation with the introduction of word processing. It is expected that a full data management system will be on-line by the end of 1988. These programs continue to improve the efficiency and professionalism of the Office of the County Attorney.

My thanks to all the citizens of Merrimack County for their patience and support, but especially to those who have come to this office in need of help as the victims of crime. It is for them especially that this office exists.

Michael Th. Johnson
Merrimack County Attorney

MERRIMACK COUNTY SHERIFF'S DEPARTMENT

The Merrimack County Sheriff's Department presently has twelve full time Deputy Sheriff's and three persons within the secretarial staff.

Currently, we have four full time deputies assigned solely to the Merrimack County Superior Court. The County gaining a revenue of nearly \$55,000.00 from the State Unified Court System for these services provided by my staff.

The remaining deputies continue to serve all civil process encumbered within the County of Merrimack (covering 25 towns and 2 cities). As this county's seat is located in Concord, N.H., in addition, this county encumbers all state services for those corporations and individuals residing out of state as well, through our service upon their designated agents, such as; Secretary of State, Motor Vehicle, Insurance Commission and numerous private corporations. Over 9,600 services were effected by Merrimack County Deputies in 1987, bringing into the County as revenue, nearly \$181,000.00 dollars.

We continue to assist the towns and cities within the county on numerous functions, such as; transporting incarcerated persons to and from their District Courts and the County Jail, assisting in effecting arrests, and providing expertise and guidance on juvenile case matters, criminal case activity and civil related matters as well. We extend all efforts to assist any town when requested, however, this is contingent upon time and mandate availability of my staff.

The Sheriff's Office handled twenty extraditions of persons arrested in another state, by returning these persons to this state and county, to be answerable to the pending charges derived here. These extraditions are a result of Merrimack County Grand Jury Indictments issued. Of (810) arrest orders received in 1987 from both the Superior Courts and District Courts as well, this office cleared (627) of those by arrests.

As the department's workload increased, I recalled one of my deputies that I had assigned to the Drug Task Force detail. The deputy covered that assignment for the entire year of 1987. Within that time frame he was detached from my office, it was well worth the county's contribution, as much information was disseminated, arrests effected and drugs and sources taken off the streets. I again want to thank the County for their support and cooperation they extended to my office, and the County of Merrimack overall, in this endeavor.

We continue to maintain the Merrimack County Dispatch Center which

MERRIMACK COUNTY REPORT

involves handling all telephone and radio dispatching services for twelve towns in the County, as well as the County Jail, two Federal Agencies and the Sheriff's Department. The Dispatch Center is a project supported and paid for by the individual users, however, under the immediate auspice of the Sheriff and located within the Sheriff's Department Headquarters of the courthouse.

I want to extend my appreciation to the Commissioners of Merrimack County as well as the County Administrator, Rod Tenney, and all department heads, for their continued support of my staff and myself.

In addition, my sincere thanks to all the citizens of this county for their continued cooperation, support and faith they have entrusted in me as their Sheriff for Merrimack County.

Dana W. Smith
Sheriff

Yearly Statistics 1987

Category of Service	1987 Total
Prisoner Transports	2,826
(Court Order) - 2,616	
(24 Hour Hold) - 126	
(Jail) - 84	
Civil Process Served	9,633
Capias/Warrants Received	810
Capias/Warrant Arrests	559
Criminal Arrests	68
DWI Arrests	0
Other Motor Vehicle Arrests	7
Jail Investigations	36
Other Criminal Investigations	62
General Assists	88
Intelligence Reports	22
Value of Stolen Property Recovered	\$ 2,942.00
Value of Drugs Seized	\$ 120,767.00

MERRIMACK COUNTY UNH COOPERATIVE EXTENSION SERVICE

Extension programs are available to all people in Merrimack County. Our educational programs have always started with people, with their real needs and are developed with their guidance and advice. The most successful programs are those that most closely meet the needs of the people. Through the University of New Hampshire and other land-grant institutions we are able to provide a direct line of reliable and practical information to the people of Merrimack County.

The Merrimack County office saw major changes in 1987 with the departure of John Conde and Bob Pearson, both foresters, Jim Grady, 4-H, and Gail Besaw, EFNEP. We welcome Karen Bennett, Forester, Nancy Evans, 4-H, Nada A. Haddad, Agriculture and Pat De Arville, EFNEP.

EXTENSION DAIRY PROGRAM

The Extension Dairy Program continues to serve the farmers of Merrimack County in the traditional areas of cattle nutrition, herd health, records, and building design. In addition we are addressing issue-oriented areas which are a concern to our dairymen. Chief among these are land use and labor management. Both of these are related to our growing economy, as there is a lot of competition for the land as well as the labor. This has been addressed with seminars, articles and personal consultations.

The end result of these pressures has been a look beyond our usual agricultural circles. There is more cooperation with regional planning offices, zoning boards, and other agencies to keep an eye on the big picture. Rather than concentrating on problems on individual farms, we have to be concerned with the environment as we are maintaining for our agriculture in light of urban sprawl. Agriculture can exist in these changing environments, but provisions need to be made to allow for open land, use of pesticides, and the normal sounds and odors that go along with farming.

EXTENSION FORESTRY PROGRAM

The County is changing and the Merrimack County Forestry Program is changing with it. Population growth is causing increased concern over many natural resource issues: water quality, diminishing green space, and other quality of life issues. The program is responding by providing information to town governments and citizens about natural resource management to help them preserve their quality of life.

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Eighty-two percent of Merrimack County is forested. This forest is used by county residents to grow timber and firewood, house wildlife, produce clean water, and for recreation. The primary goal of the County Forestry Program is to encourage landowners to practice good forest management to increase the benefits that they and other county residents receive from this abundant forest. To accomplish this, the County Forester visits woodlots with landowners; holds public meetings about such issues as current use taxation, wildlife and woodlot management, and timber harvesting laws; appears on the radio and in newspapers; and answers questions ranging from shade trees, to selling timber, to growing Christmas trees, to producing maple syrup.

EXTENSION 4-H PROGRAM

The mission of 4-H is to assist youth in acquiring knowledge, developing life skills and forming attitudes that will enable them to become self-directing, productive and contributing members of society. Life skills as they have been defined by 4-H include communication skills, learning skills, management skills, decision-making skills, relationships skills, and group process skills and understanding and liking oneself.

The mission of 4-H is carried out through the involvement of parents, volunteer leaders and other adults in the community who organize and conduct educational subject/project experiences in community and family settings. This past year over 300 adult volunteers worked with close to 6,000 youth. Delivery methods that youth participated in included organized community and county 4-H clubs, schools enrichment programs, special short-term programs, individual study and 4-H camps.

Through the 4-H curriculum members derive subject matter knowledge and life skills in over 50 projects in 11 major areas; Animal Science, Plant Soil Science, Mechanical Science, Natural Resources, Economics, Job/Careers, Citizenship, and Community Development, Home and Family Living, Leisure and Cultural Educational, Health and Safety, Leadership and Communications. The 4-H curriculum is "experience" centered. Learning experiences built into the program for members include project literature, events at local, county, state, and regional levels, tours, camps and opportunities to work toward awards and trips. Many project experiences are cumulative and build over several years often leading to a career or avocation as an adult.

Annually in the county, members have the opportunity to participate in food and clothing events, public speaking, choral, and demonstrations, photography and poster events, educational clinics, tours, quiz bowls and Fairs.

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EXTENSION HOME ECONOMICS PROGRAM

The Home Economists educate and assist the general public in the areas of foods and nutrition, money management, clothing and textiles, housing, and family issues. This information is disseminated through workshops and seminars, newsletters and brochures, telephone inquiries, correspondence courses, and radio.

The Expended Food & Nutrition Education Program (EFNEP) is available for limited income persons and provides families with nutrition education. The Program Assistant, works on a one-to-one basis with families in their homes providing them with basic skills in foods and nutrition, and expanding their nutrition knowledge to enable them to serve nutritious foods to their families.

During 1987 the educational impacts and programs were:

FOODS AND NUTRITION - Healthy Lifestyles: Nutrition Education Correspondence course, behavior management weight loss program, Power Packed Nutrition series, single group programs on children and food, reducing fats and cholesterol, and increase calcium intakes were presented. Evaluations indicate that dietary practices have changed, knowledge was gained and nutritional status was improved.

FAMILY ECONOMIC WELL-BEING - The series of Exploring Family Finances and a correspondence course entitled Money mechanics was conducted. The participants learned how to set financial goals, develop a spending plan, determine their net worth, devise a record-keeping system, and examine their use of credit. After the series, people had better control of their expenses and more saving took place.

OPTIMIZING FAMILY INCOME - Programs were offered to the public in advanced and updated tailoring, home repairs, general clothing construction techniques, re-upholstering, and consumer education in selecting furniture. The extended dollars saved by participants from knowledge and skills learned was \$23,435.00.

FAMILY ISSUES - The six week series of Turn Chance Into Choice was conducted. The program participants gained skills in value clarification, goal setting, decision-making, and increasing their self-esteem. By gaining skills in these areas they are better managers of their own stress and better able to make positive change(s) in their lives. A child care directory and a Choosing Child Care publication are also being developed to help families locate experienced child care in Merrimack County. Expanded Food and Nutrition Education Program (EFNEP) was involved in a pilot project with the Women, Infants, and Children (WIC) program in Concord. Several group presentations on "snacking" were offered to WIC participants.

MERRIMACK COUNTY CONSERVATION DISTRICT HIGHLIGHTS 1987

Technical services and assistance were provided to more than 700 individuals and county government units. Development of conservation plans for land treatment on over 900 acres and protection through conservation practices on 1050 acres resulted through cooperation with the USDA-Soil Conservation Service.

Fish Stocking Program: The District held two fish stocking programs. This program gives fish pond owners the opportunity to stock their ponds with brook trout. The program involves many of the pond owners in other counties as Districts in these counties do not have a stocking program. Seventy pond owners stocked their ponds through this program in 1987.

Soils Field Day: The District sponsored a Soils Field Day to provide septic system designers, test pit inspectors, town officials, and other interested parties with "hands-on" experience in logging and interpreting test pits. It was suggested by the many attendees that the District make this field day an annual event.

Wetlands Board: For the Wetlands Board, the District is actively field reviewing some of their applications for projects. This is now an on-going service.

Soil Data: The District Office has been very busy this year, due to the "building boom", taking care of soil-information requests. These requests have been from land developers, builders, prospective landowners, state and local government units, surveyors, real estate agents, septic system designers, and installers. Many requests have also been received from students, farmers, and the general public.

Meetings: The District held their Annual Meeting with 100 people in attendance. The supervisors participated in an attended the New Hampshire Association of Conservation Districts' summer and winter meetings.

Public Visibility: News letters and annual reports of the District have been mailed to cooperators and government agencies. News releases have been sent to all local papers to publicize all of our special projects. First class mailings have also helped the District's Conservation efforts. The District's "Green Sign" program for people who have installed and continued to maintain effective conservation practices is still in effect and the heavy-aluminum, light reflecting signs are made available for erection on cooperators' lands where visible land conservation practices are easily observable by passersby.

Farmer of the Year Award: As family farming in America is being threatened nearly with extinction in the late 20th century, it is a particular pleasure to note a positive thriving image of the dairy industry right here in the Merrimack County. The District named the Stanley Bartlett Family Farm as the

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"Conservation Farmer of the Year". The Bartletts are proud to have three generations employed on this outstanding family farm.

Conservation Camp: The District sponsored a student from the Merrimack County to Camp Interlocken in Winsor, N.H. Camp Interlocken is a youth conservation camp.

Archaeological Find: A call for help from one of our cooperators, Bob Yeaton, Epsom, for an erosion problem in a corn field had uncovered Indian artifacts and three hearths. The pottery found was used for the dating of the site at 1,000 AD. Approximately 900 tons of soil was carried away by the spring flood on this field.

Associate Supervisors: Wayne A. Mann of Centerbury and Charles and Diane Souther of Concord joined the Board of Supervisors as Associate Supervisors.

Attendance Award: The Merrimack County Conservation District Supervisors were presented the District Supervisor Attendance Award. The award was presented by the New Hampshire Association of Conservation Districts for best annual attendance. Stanley Grimes, Chairman expected the award at the NHACD's Annual Meeting.

It is important to note that without the continued support of the Merrimack County in funding our program we would not be able to provide secretarial help which enables the District to continue their programs with special emphasis being placed on assisting individuals with soil erosion and agricultural waste management problems. The many volunteer hours given by the five Supervisors and the Merrimack County funding is what makes the Merrimack County Conservation District work. We wish to take this time to thank the County Commissioners and the Merrimack County Delegation for their support. Our appreciation also goes to the Soil Conservation Service and the other agency people for their role in helping us get the conservation job done.

Board of Supervisors:
Stanley Grimes, Chairman
Terrence P. Frost, Vice Chairman
David Morrill, Member
Jack Towle, Member
Alan Bartlett, Member

Associate Supervisors:
Lansing Mallett
Charles & Diane Souther
Wayne A. Mann

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**LAKE SUNAPEE HOME HEALTH CARE
MERRIMACK COUNTY HOMEMAKER PROGRAM**

January 1, 1987 through December 31, 1987

Service: Clients depend on their Homemaker for such services as:

- Grocery Shopping
- Meal Preparation
- Laundry
- Light Housekeeping
- Personal Care (Nursing supervision provided)
- Companionship
- Errands
- Child Care

Clients: Hospitalized patients discharged home sooner because Homemakers are there.

Elderly and disabled persons for whom Homemakers prevent inappropriate institutionalization.

Persons placed on a waiting list for a nursing home bed.

Children and adults who are at high risk for abuse and neglect.

Eligibility: Any Merrimack County resident can use the service by paying privately. Subsidized care is only available for citizens who meet income, age, and social isolation criteria.

Payment: Federal Title XX and Older Americans Act monies.

Merrimack County monies which match the Federal dollars.

Private insurance and private pay fees.

Client contributions and individual donations.

The following 3 Agencies provided 23,226 half hour units of service to the residents of Merrimack County towns in 1987.

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Concord Regional Visiting Nurse Association - 224-4093

Allenstown	Epsom
Boscawen	Henniker
Bow	Hooksett
Canterbury	Hopkinton
Chichester	Loudon
Concord	Pembroke
Contoocook	Penacook
Dunbarton	Pittsfield

Lake Sunapee Home Health Care - 526-4077

Andover	New London
Bradford	Sutton
Danbury	Wilmot
Newbury	Warner

Visiting Nurse Association of Franklin - 934-3454

Franklin	Salisbury
Hill	Webster
Northfield	

If you know of someone who may need Homemaker services, please call us.

Thank you for your support and confidence in our program.

Robin Gallup, RN, BSN
Executive Director
Lake Sunapee Home Health Care

MERRIMACK COUNTY RETIRED SENIOR VOLUNTEER PROGRAM

The Merrimack County Retired Senior Volunteer Program expanded its services during the 1987 program year. More than 500 senior volunteers were placed in volunteer assignments in 97 non-profit agencies and organizations. During 1987, over 80,000 hours of volunteer service were provided in Merrimack County.

RSVP acts as a clearinghouse for the needs of senior volunteers and the area non-profit agencies. A volunteer must be 60 years of age or older. There are no restrictions based on income or educational levels. Volunteers are placed according to their skills, interests and time commitments. Typical placements include schools, hospitals, nursing homes, day care centers, museums, libraries, senior centers, nutrition sites, health care agencies, environmental agencies, public radio and government offices.

The program never pays volunteers for their services, but RSVP is supportive in terms of reimbursements for mileage, if requested. Liability insurance and accident insurance are carried on all volunteers. Excess automobile insurance is carried on all volunteers who drive their own automobiles to and from their volunteer assignments.

RSVP works throughout the county continually updating volunteer needs of our permanent associated agencies and always assessing placements in new agencies. New volunteers are constantly recruited to replace those members who have withdrawn from the program due to illness, death, employment, change of residence or other reasons. Because we serve people between 60 years old and 101 years old, we have a constant need to recruit.

In addition to more than 500 individual volunteer placements, RSVP sponsors and administers a county-wide Telephone Reassurance Service for elderly, handicapped or homebound citizens. Project SPIN is an ongoing program developed by RSVP to educate elderly residents on medication use and abuse. In conjunction with Project SPIN, Vials of Life are distributed throughout Merrimack County to any group or individual requesting them.

Nancy G. Spater
Executive Director

COMMUNITY SERVICE COUNCIL

The Community Services Council of Merrimack County has been finding creative solutions to the problems of area residents, community groups and human service agencies since its founding in 1970. It is a multi-purpose agency serving people throughout Merrimack County.

The Council has developed a special expertise in providing services to people with developmental disabilities. Housing programs, day habilitation, vocational and supported work programs are funded by the NH Division of Mental Health and Developmental Disabilities.

The Community Programs component of the Council consists of four programs at this time: 1) the HELP LINE, 2) the Alcohol Crisis Intervention Program, 3) Unite to Help, the Rent Security Deposit Fund and 4) the Teletypewriter Communication System.

The HELP LINE is a 24-hour telephone service for the people of NH. It provides:

- Information on social services and emergency help;
- Referral to appropriate agencies for help in solving any problem;
- Aid in crises involving suicide, child or adult abuse, domestic violence, rape, alcohol and drug abuse;
- Assistance in locating basic needs such as food, housing, fuel, clothing and financial support.

We provide printed resources to assist other agencies and individuals:

- The "Helping Hands" reference guide to frequently requested services and numbers;
- The "Directory of Community Services in Merrimack County", a hard-cover bi-annually updated resource for human service agencies and individuals in this county; and
- The "Self-Help Guide to Human Services" found in the front of all telephone books in NH.

The HELP LINE telephone information, referral and crisis line is a free service to the people of Merrimack County. In April 1986, it assumed

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responsibility for the state-wide Infoline system thereby making its services available to all residents and visitors in our state.

During 1987 HELP LINE more than doubled the number of people from Merrimack County given assistance, either on the phone or as walk-in clients:

Merrimack County	13,831
Total State of NH	32,779

The HELP LINE receives a part of its financial support from Merrimack County.

The Alcohol Crisis Intervention Program receives financial assistance from Merrimack County and serves people from throughout the county. This program is planning a major expansion during 1988, from a 2-bed, 12 hour facility to a 6-bed, 24 hour facility.

This program has three major components:

- a) 24-hour telephone information and crisis intervention for both the drinker and the people affected by another person's drinking;
- b) a facility in Concord providing medical assessment by a certified EMT or nurse, detoxification monitored by a trained crisis worker, referral to other agencies for additional assistance and sobriety maintenance support;
- c) community education, including a 30-hour course, "Managing The Intoxicated Person" which is appropriate for any professional working with alcoholics and also provides credits for EMT's towards their recertification.

Unite to Help, the Rent Security Deposit Fund, is a project of the Greater Concord Interfaith Council and is administered by deposits for low income individuals and families in the greater Concord area who have explored all other sources of assistance to no avail.

Religious and community organizations, individuals, businesses and trust funds contribute monies to be used to pay part or all of the applicant's security deposit.

Unite to Help is truly a grass roots community effort. During 1987 the fund raised \$21,140. All or part of 96 security deposits were paid to landlords. All

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security deposits are treated as loans to the tenants and those who are able to repay the fund do so.

In 1987 the Unite to Help program was accepted by the United Way of Merrimack County which is now supporting its administrative costs.

The Teletypewriter Relay and Information/Referral/Crisis Service assists people who are hearing impaired, deaf or speech impaired. Anyone who is unable to use a conventional telephone may call the HELP LINE by using a device called a teletypewriter which has a keyboard and telephone coupler. We average 1,100 calls a month on this communication system.

The Teletypewriter (often called TTY or TDD) may be used to call HELP LINE and ask the staff to make a call to a hearing person. It might be to a doctor's office, a school, lawyer, employer or a hearing friend. This system also makes it possible for these handicapped people to access the information and referral services of HELP LINE. If a crisis arises our staff is trained to help these people who might otherwise be unable to receive timely assistance.

Summing up 1987, Merrimack County supports three of the Community Services Council programs, HELP LINE, the Alcohol Crisis Intervention Program and the Teletypewriter Communication System. The number of clients assisted by each of these programs has increased dramatically and we expect this to continue into 1988.

Fran Blakeney
Director of Community Programs

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

Community Action Program Belknap-Merrimack Counties, Inc. continued its mission of addressing the need of the low income, elderly and disabled populations of Merrimack County in 1987. Our goal was to encourage self-sufficiency, community involvement, effective use of related services and programs and involve the private sector in these efforts to impact on the causes of poverty in the local communities.

The Agency accomplished this by mobilizing existing resources in the communities which, in turn, provided a wide range of services that assisted income eligible citizens to employment, education, housing, fuel assistance, transportation, nutrition, health services and emergency assistance.

The Agency's success was characterized by the close partnership developed with the support of the State, County and local governments which we worked closely with to coordinate the delivery of services.

Specifically, the Agency receives financial assistance from Merrimack County to provide direct services to Merrimack County residents, through the Meals-on-Wheels Program, the Rural Transportation Program and the Senior Companion Program.

The Meals-on-Wheels Program served over 68,000 meals to homebound elderly. In coordination with this program, over 44,000 meals were served to seniors who gather for a noontime meal at congregate meal sites in Concord, Penacook, Franklin, Pittsfield, Suncook and Warner.

The Rural Transportation Program provided approximately 24,162 trips to over 410 Merrimack County residents. The majority of those riders were congregate meal site participants traveling from the more rural areas of the County to meal sites in Concord, Franklin, Penacook and Warner. The service also provides access to other essential services such as medical and professional appointments, shopping and for social activities.

The Senior Companion Program maintained an average of 35 low income elderly residents who provided services to a minimum of 190 frail homebound and institutionalized senior citizens. Throughout 1987, there was a total of 35 Senior Companions who participated in the program and received a tax-free stipend. These friendly visitors helped ill elderly returning from the hospital, provided respite services for families caring for frail elderly relatives, assisted physically frail elderly who were able to remain at home because of services

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and they helped to prepare institutionalized persons for living in the community. Over 32,000 hours of service were provided.

Community Action Program continues to maintain and operate local Area Centers which are located in Concord, Warner, Suncook and Franklin. The Area Centers provide direct contact, intake and referral and outreach to community residents. Other Community Action Programs include: Head Start, Weatherization, Family Planning, Fuel Assistance, Women, Infants and Children (WIC) Supplemental Feeding Program, Surplus Foods Program, Riverside Housing for the Elderly, and Lifeline.

The Weatherization Program weatherized 277 homes, provided Home Repairs to 59 homes, replaced furnaces in 57 homes, provided extensive Mobile Home Improvements to seven (7) and installed two (2) Hot Water Heaters. The Rural Housing Repairs and Rehabilitation Program provided extensive repairs to 68 homes of income eligible households. The Fuel Assistance Program, which provided \$1,285,488.60 in assistance to 2,874 Merrimack County residents to relieve the high cost of fuel bills, is the program with the largest impact.

Community Action Program Belknap-Merrimack Counties, Inc. continued its successful operation of services to Merrimack County residents by maintaining an efficient service delivery system and by developing an effective internal management system. Community Action Program will continue to coordinate, in the future, its purpose and programs with Merrimack County and the communities it serves.

CENTRAL NEW HAMPSHIRE COMMUNITY MENTAL HEALTH SERVICES, INC.

Central New Hampshire Community Mental Health Services, Inc. provides comprehensive mental health services to residents of Merrimack County. Services include Inpatient, Outpatient, Housing, twenty-four-hour Emergency Partial Hospital, and Community and Educational Services. There are also specialized services for clients released from the New Hampshire Hospital.

The Center works closely with organizations in the health and social service delivery system in Merrimack County. It provides services to nursing homes including the Merrimack County Nursing Home; police departments; and the Merrimack County Department of Corrections. The Center has developed programs in the areas of family violence and substance abuse which have been primarily funded by fees.

A total of 5,223 clients were served by the Center in 1987. Services are also provided at a number of sites. Outpatient counseling facilities are in Concord (Riverbend Center for Counseling and Riverbend West), Franklin (Twin Rivers Counseling Center), Henniker (Contoocook Valley Counseling Center), and New London (Kearsarge Counseling Center). Crisis Stabilization services which include emergency and inpatient are located on the Concord Hospital campus. Inpatient consultation services are also provided at Franklin Regional Hospital and New London Hospital. Former New Hampshire Hospital patients are provided special programs at 1 North State Street in Concord and on Elkin Street in Franklin.

Not all clients served by the CNHCMHS are eligible for state supported services. Last year 4,019 such non-state supported clients were served by the Center. Some 25% have family incomes of under \$15,000. This is the group which also has the poorest insurance coverage. The County funding is used to paying for services for people with low income and poor or no insurance. Without the help of the County, many of these people would go unserved.

Terje Reinertsen
Executive Director

NEW HAMPSHIRE MEDIATION PROGRAM, INC.

The phone rings, a local police officer identifies himself and says, "I've got a young man here with me, he's a run-away. He was missing for three nights, got picked up in Manchester. Nice enough kid, no prior problems, just doesn't want to be at home. There's a Mom and new baby at home, no Dad in the picture. I hate to take this to court but something needs to happen to keep him put. Will you meet with them and see what you can do? Let me know what happens, if this doesn't work we'll have to go for out of home placement."

Eighty-one families with similar stories received services from the New Hampshire Mediation Program in 1987. Of these, 75 families like the above mentioned, were able to work out their issues and avoid further police or court intervention.

Unlike other youth programs, Mediation uses trained volunteers to work with the entire family of a juvenile offender. The results of these sessions is improved communication for family members and the ability to solve future issues. Mediators do not teach parenting, provide counseling or pass judgement.

Families meet with mediators, discuss the problems and work toward a written statement by which all agree to abide. Follow ups to these meetings are scheduled on a regular basis. A representative of the program will attend all family court sessions and any preliminary hearings with probation officers if necessary. After agreement has been reached and follow up shows success for ninety days the case is considered terminated successfully. Should the agreement not be working families can return to rework those issues.

Although mediation is not the answer for all juvenile problems, for families afflicted with home conflicts, mediation works.

WE BRING PEOPLE TOGETHER!

Rose M. Hill
Executive Director

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

The Central New Hampshire Regional Planning Commission (CNHRPC) is an association of municipalities in central New Hampshire. Eighteen municipalities are within Merrimack County and two are within Hillsborough County. Merrimack County and twelve towns are currently members of the Commission.

The purpose of a regional planning commission is to prepare a coordinated plan for the development of a region. RSA 36:45-53 lays out the purpose, formation, powers and duties, organization, finances, and relationship with communities of a regional planning commission. RPC's are an extension of local government, are operated by member municipalities, and are advisory to them.

Reactivated in 1986, the CNHRPC has offices at the Merrimack County Nursing Home. An Executive Director, two planners and a secretary-bookkeeper are currently employed by the Commission. The staff provides support and technical assistance to the Commission and member communities.

Recent and current projects include the regional transportation plan, regional septage action plan and regional housing and community development plan. The Commission is also producing models and outlines for zoning ordinances, subdivision regulations, site plan review regulations, capital improvements plans, and master plans.

Local projects include four master plans, subdivision and site regulation and zoning ordinance revision, grant writing, graphics and mapping assistance, subdivision and site plan review, development impact analysis, water resource management and protection planning, capital improvements planning, and circuit rider planner assistance.

In the year ending November 30, 1987, CNHRPC activities in Merrimack County included:

- assistance in preparing a CDBG feasibility study application for the Civic Center.

329 Daniel Webster Hwy
Boscawen, NH 03303

(603) 796-2129

Bill Klubben

Executive Director

MERRIMACK COUNTY REPORT

DIRECTORY

ADMINISTRATION

Merrimack County Administration Building
163 North Main Street
Concord, New Hampshire 03301

Commissioner's Office.....	228-0331
Human Services	225-5445
Register of Deeds.....	228-0101
Register of Probate.....	224-9589
Personnel.....	228-0331

Merrimack County Cooperative Extension Service
325 Daniel Webster Highway, RR14
Boscawen, New Hampshire 03303 225-5505

Merrimack County Courthouse
163 North Main Street
Concord, New Hampshire 03301

Clerk of Superior Court.....	225-5501
County Attorney.....	228-0529
Sheriff's Office	225-5583

Merrimack County Department of Correction
326 Daniel Webster Highway, RR 14
Boscawen, New Hampshire 03303 796-2107

Merrimack County Nursing Home
325 Daniel Webster Highway, RR 14
Boscawen, New Hampshire 03303 796-2168

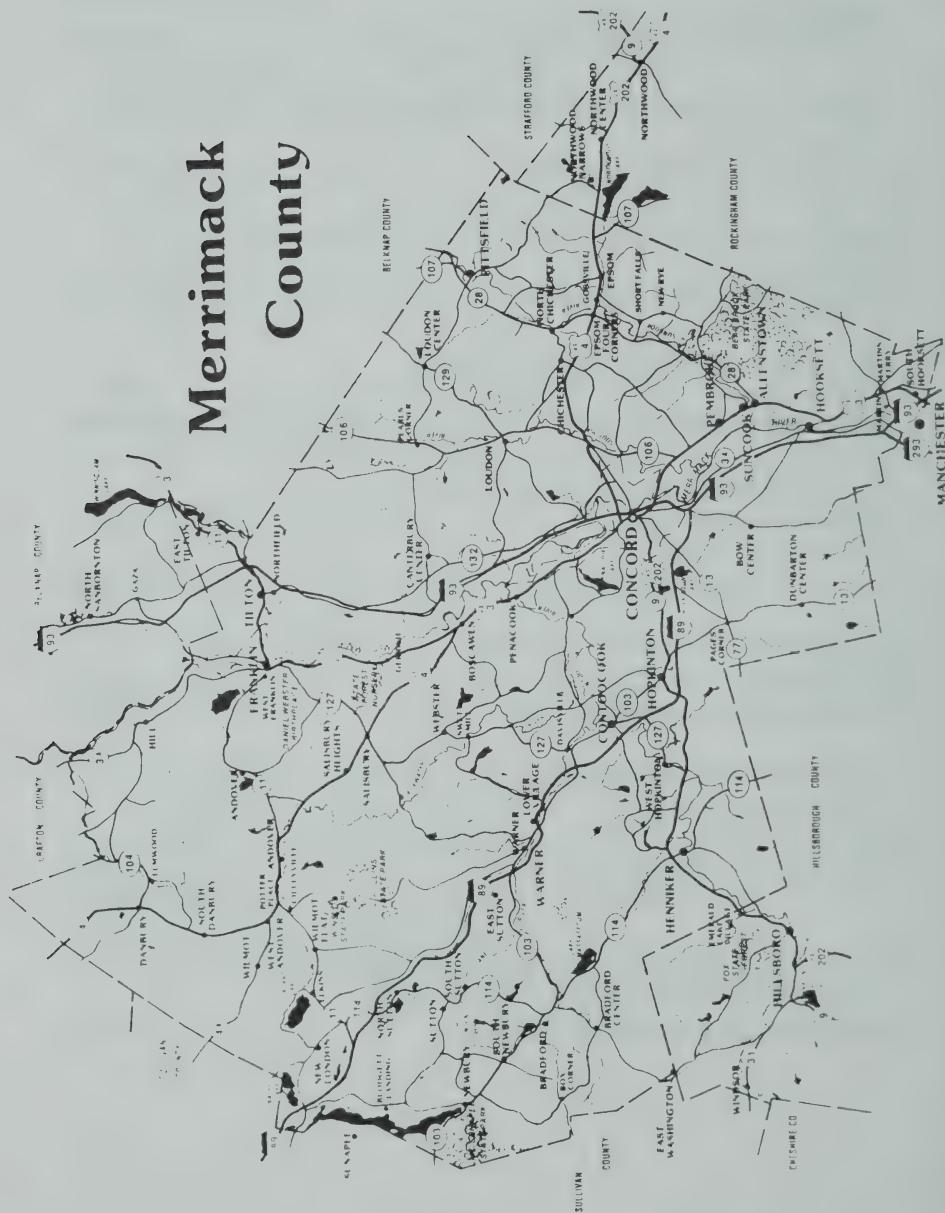
MERRIMACK COUNTY REPORT

AFFILIATED SERVICES

Belknap-Merrimack Community Action Box 1016 Concord, New Hampshire 03301	225-6880
Central New Hampshire Community Mental Health 5 Market Lane Concord, New Hampshire 03301	228-1551
Merrimack County Retired Senior Volunteer Program 1 Thompson Street Concord, New Hampshire 03301	224-3452
Merrimack County Conservation District Clinton Street Bow, New Hampshire 03301	225-6401
Concord Regional Visiting Nurse Association Homemaker Program 1 Thompson Street Concord, New Hampshire 03301	224-4093
New Hampshire Mediation Program 33 Stickney Avenue Concord, New Hampshire 03301	224-8043
Community Services Council of Merrimack County 18 Low Avenue Concord, New Hampshire 03301	225-9000 1-800-852-3388
Central New Hampshire Regional Planning Commission 325 Daniel Webster Highway, RR 14, Suite 3 Boscawen, New Hampshire 03303	796-2129

MERRIMACK COUNTY REPORT

Merrimack County



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MERRIMACK COUNTY ANNUAL REPORT 1987



ALONG THE MERRIMACK

FINANCIAL SUPPLEMENT

MERRIMACK COUNTY ANNUAL REPORT



FINANCIAL SUPPLEMENT

MERRIMACK COUNTY COMMISSIONERS:

William T. Andrews, New London
Kenneth L. McDonnell, Concord
Peter J. Spaulding, Hopkinton

January 1, 1987 - December 31, 1987

MERRIMACK COUNTY REPORT

MERRIMACK COUNTY REPORT

COUNTY OF MERRIMACK, NEW HAMPSHIRE
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December 31, 1987

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MERRIMACK COUNTY REPORT

MERRIMACK COUNTY REPORT

DAVID L. CONNORS & CO., P.C.

Certified Public Accountants

194A Pleasant St. • Concord, N.H. 03301 • 603-225-7772

Board of County Commissioners
County of Merrimack, New Hampshire

We have examined the general purpose financial statements, as listed in the table of contents, of the County of Merrimack, New Hampshire as of and for the year ended December 31, 1987. Our examination was made in accordance with generally accepted auditing standards and requirements for financial and compliance audits as set forth in Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the U.S. General Accounting Office; the Single Audit Act of 1984; and the provision of OMB Circular A-128, Audits of State and Local Governments and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the combined financial statements referred to above present fairly the financial position of the County of Merrimack, New Hampshire at December 31, 1987 and the results of its operations and the changes in financial position of its proprietary fund type for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

April 29, 1988

David L. Connors & Co., P.C.

MERRIMACK COUNTY REPORT

Exhibit 1

COUNTY OF MERRIMACK, NEW HAMPSHIRE
Combined Balance Sheet
All Fund Types and Account Groups
December 31, 1987

	Governmental Fund Types		
	General Fund	Special Revenue	Capital Projects
ASSETS			
Cash	\$ 524,677	\$ 31,610	\$ -
Temporary investments	-	-	74,995
Accounts receivable	123,466	-	-
Due from other funds	586,273	13,404	15,461
Prepaid expenses	-	-	-
Inventories	-	-	-
Property, plant and equipment (net)	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-
Amount to be provided for employee compensated absences	-	-	-
Total Assets	\$1,234,416	\$ 45,014	\$ 90,456
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$1,172,822	\$ -	\$ -
Accrued expenses	4,255	-	-
Due to other funds	28,865	-	10,000
Due to inmates	-	-	-
Due to patients	-	-	-
Due to sheriff escrow accounts	-	-	-
Bonds payable	-	-	-
Employee compensated absences	-	-	-
Total Liabilities	1,205,942	-	10,000
Fund Equity:			
Contributed Capital:			
County and Federal	-	-	-
Investment in general fixed assets	-	-	-
Retained earnings:			
Unreserved	-	-	-
Fund Balance:			
Unreserved	-	-	-
Designated	12,760	41,565	80,456
Undesignated	15,714	3,449	-
Total Fund Equity	28,474	45,014	80,456
Total Liabilities and Fund Equity	\$1,234,416	\$ 45,014	\$ 90,456

The accompanying notes are an integral part

MERRIMACK COUNTY REPORT

Exhibit 1

<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Account Groups</u>			<u>Total (Memorandum Only)</u>
<u>Enterprise</u>	<u>Agency</u>	<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>		
\$ 150	\$ 585,087	\$ -	\$ -	\$ 1,141,524	
-	-	-	-	74,995	
662,032	-	-	-	785,498	
				615,138	
43,033	-	-	-	43,033	
187,766	-	-	-	187,766	
5,517,874	-	7,206,738	-	12,724,612	
-	-	-	2,875,000	2,875,000	
-	-	-	86,585	86,585	
<u>\$6,410,855</u>	<u>\$ 585,087</u>	<u>\$7,206,738</u>	<u>\$2,961,585</u>	<u>\$18,534,151</u>	
\$ 249,708	\$ 459,609	\$ -	\$ -	\$ 1,882,139	
544,634	-	-	-	548,889	
576,273	-	-	-	615,138	
-	6,996	-	-	6,996	
-	116,927	-	-	116,927	
-	1,555	-	-	1,555	
2,200,000	-	-	2,875,000	5,075,000	
-	-	-	86,585	86,585	
<u>3,570,615</u>	<u>585,087</u>	<u>-</u>	<u>2,961,585</u>	<u>8,333,229</u>	
828,623	-	-	-	828,623	
-	-	7,206,738	-	7,206,738	
2,011,617	-	-	-	2,011,617	
-	-	-	-	-	
-	-	-	-	134,781	
-	-	-	-	19,163	
<u>2,840,240</u>	<u>-</u>	<u>7,206,738</u>	<u>-</u>	<u>10,200,922</u>	
<u>\$6,410,855</u>	<u>\$ 585,087</u>	<u>\$7,206,738</u>	<u>\$2,961,585</u>	<u>\$18,534,151</u>	

of this combined balance sheet.

MERRIMACK COUNTY REPORT

MERRIMACK COUNTY REPORT

Exhibit 2

COUNTY OF MERRIMACK, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
All Governmental Fund Types
For the Year Ended December 31, 1987

	Governmental Fund Types			Total (Memorandum Only)
	General	Special Revenue	Capital Projects	
<u>Revenues</u>				
Property taxes	\$ 6,746,752	\$ -	\$ -	\$ 6,746,752
Charges for services	1,145,413	-	-	1,145,413
County farm	127,954	-	-	127,954
Intergovernmental	73,050	4,592	-	77,642
Miscellaneous	297,014	75,677	7,121	379,812
<u>Total Revenues</u>	<u>\$8,390,183</u>	<u>80,269</u>	<u>7,121</u>	<u>8,477,573</u>
<u>Expenditures</u>				
General government	5,493,313	264,891	-	5,758,204
Corrections department	1,579,671	-	-	1,579,671
County farm	180,752	-	-	180,752
Debt service	665,713	-	-	665,713
Capital projects	-	-	62,986	62,986
<u>Total Expenditures</u>	<u>7,919,449</u>	<u>264,891</u>	<u>62,986</u>	<u>8,247,326</u>
<u>Excess (Deficiency) of Revenues</u>				
<u>Over Expenditures</u>	<u>470,734</u>	<u>(184,622)</u>	<u>(55,865)</u>	<u>230,247</u>
<u>Other Sources (Uses)</u>				
Operating transfers - in	126,121	205,149	-	331,270
Operating transfers - (out)	(1,199,889)	(109,000)	(17,121)	(1,326,010)
<u>Total Other Sources (Uses)</u>	<u>(1,073,768)</u>	<u>96,149</u>	<u>(17,121)</u>	<u>(994,740)</u>
<u>Excess (Deficiency) of Revenues</u>				
<u>and Other Sources Over</u>				
<u>Expenditures and Other (Uses)</u>	<u>(603,034)</u>	<u>(88,473)</u>	<u>(72,986)</u>	<u>(764,493)</u>
Fund Balance, beginning of year	631,508	133,487	153,442	918,437
<u>Fund Balance, End of Year</u>	<u>\$ 28,474</u>	<u>\$ 45,014</u>	<u>\$ 80,456</u>	<u>\$ 153,944</u>

The accompanying notes are an integral part of these statements.

MERRIMACK COUNTY REPORT

Exhibit 3

<u>COUNTY OF MERRIMACK, NEW HAMPSHIRE</u>				
<u>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</u>				
<u>Budget</u>	<u>Actual</u>	<u>- General and Special Revenue</u>	<u>Fund</u>	<u>Types</u>
				<u>For the Year Ended December 31, 1987</u>
<u>General Fund</u>				
				<u>Variance</u> <u>Favorable</u>
			<u>Budget</u>	<u>Actual</u>
				<u>(Unfavorable)</u>
<u>Revenues</u>				
Property taxes	\$6,746,752	\$6,746,752	\$	-
Charges for services	1,038,931	1,145,413		106,482
County farm	140,000	127,954		(12,046)
Intergovernmental	63,000	73,050		10,050
Miscellaneous	675,000	297,014		(377,986)
<u>Total Revenues</u>	<u>8,663,683</u>	<u>8,390,183</u>		<u>(273,500)</u>
<u>Expenditures</u>				
General government	5,616,599	5,493,313		123,286
Corrections department	1,605,082	1,579,671		25,411
County farm	169,979	180,752		(10,773)
Debt service	667,693	665,713		1,980
<u>Total Expenditures</u>	<u>8,059,353</u>	<u>7,919,449</u>		<u>139,904</u>
<u>Excess (Deficiency) of Revenue Over Expenditures</u>	<u>604,330</u>	<u>470,734</u>		<u>(133,596)</u>
<u>Other Sources (Uses)</u>				
Operating transfer in	109,000	126,121		17,121
Operating transfer (out)	(1,338,330)	(1,199,889)		138,441
<u>Total Other Sources (Uses)</u>	<u>(1,229,330)</u>	<u>(1,073,768)</u>		<u>155,562</u>
<u>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other (Uses)</u>	<u>(625,000)</u>	<u>(603,034)</u>		<u>21,966</u>
Fund balance, beginning of year	625,000	631,508		6,508
<u>Fund Balance, End of Year</u>	<u>\$ -</u>	<u>\$ 28,474</u>	<u>\$ 28,474</u>	

The accompanying notes are an integral part of these statements.

MERRIMACK COUNTY REPORT

Exhibit 3

Special Revenue Funds				Total (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
\$ -	\$ -	\$ -	\$ 6,746,752	\$ 6,746,752	\$ -	
-	-	-	1,038,931	1,145,413	106,482	
-	-	-	140,000	127,954	(12,046)	
109,000	4,592	(104,408)	172,000	77,642	(94,358)	
-	75,677	75,677	675,000	372,691	(302,309)	
<u>109,000</u>	<u>80,269</u>	<u>(28,731)</u>	<u>8,772,683</u>	<u>8,470,452</u>	<u>(302,231)</u>	
 205,175	 264,891	 (59,716)	 5,821,774	 5,758,204	 63,570	
-	-	-	1,605,082	1,579,671	25,411	
-	-	-	169,979	180,752	(10,773)	
-	-	-	667,693	665,713	1,980	
<u>205,175</u>	<u>264,891</u>	<u>(59,716)</u>	<u>8,264,528</u>	<u>8,184,340</u>	<u>80,188</u>	
 (96,175)	 (184,622)	 (88,447)	 508,155	 286,112	 (222,043)	
 205,175	 205,149	 (26)	 314,175	 331,270	 17,095	
<u>(109,000)</u>	<u>(109,000)</u>	<u>-</u>	<u>(1,447,330)</u>	<u>(1,308,889)</u>	<u>138,441</u>	
<u>96,175</u>	<u>96,149</u>	<u>(26)</u>	<u>(1,133,155)</u>	<u>(977,619)</u>	<u>155,536</u>	
 -	 (88,473)	 (88,473)	 (625,000)	 (691,507)	 (66,507)	
 -	 133,487	 133,487	 625,000	 764,995	 139,995	
<u>\$ -</u>	<u>\$ 45,014</u>	<u>\$ 45,014</u>	<u>\$ -</u>	<u>\$ 73,488</u>	<u>\$ 73,488</u>	

The accompanying notes are an integral part of these statements.

MERRIMACK COUNTY REPORT

Exhibit 4

<u>COUNTY OF MERRIMACK, NEW HAMPSHIRE</u>			
<u>Statement of Revenues, Expenses and Changes in Retained Earnings</u>	<u>Proprietary Fund Type</u>	<u>For the Year Ended December 31, 1987</u>	
<u>Operating Revenues</u>			
Charges for services		\$6,794,590	
Miscellaneous income		302,725	
<u>Total Operating Revenues</u>			\$7,097,315
<u>Operating Expenses</u>			
Administration		1,497,360	
Purchasing		75,588	
Dietary		1,145,226	
Nursing services		2,969,315	
Plant operations		624,264	
Waste treatment plant		10,922	
Laundry and linen		232,729	
Housekeeping		395,340	
Medical, doctors, pharmacist and clerk		277,682	
Rehabilitation, recreation		281,716	
Depreciation		271,681	
<u>Total Operating Expenses</u>			7,781,823
<u>Operating (Loss)</u>			(684,508)
<u>Non-Operating (Expense)</u>			
Interest			(229,594)
<u>(Loss) Before Operating Transfers</u>			(914,102)
<u>Operating Transfer In</u>			
Operating subsidy transfer			927,439
<u>Net Income</u>			13,337
Retained earnings, beginning of year			1,998,280
<u>Retained Earnings, End of Year</u>			\$2,011,617

The accompanying notes are an integral part of these statements.

MERRIMACK COUNTY REPORT

Exhibit 5

COUNTY OF MERRIMACK, NEW HAMPSHIRE
Statement of Changes in Financial Position
Proprietary Fund Type
For the Year Ended December 31, 1987

Sources of Working Capital:

Operations:	
Net income	\$ 13,337
Depreciation	<u>271,681</u>
<u>Total From Operations</u>	
<u>Total Sources of Working Capital</u>	\$ 285,018

Uses of Working Capital:

Decrease in general long-term debt payable	275,000
Purchase of building additions	
and equipment	<u>107,619</u>
<u>Total Uses of Working Capital</u>	\$ 382,619
<u>(Decrease) in Working Capital</u>	<u>\$ (97,601)</u>

Analysis of Changes in Working Capital

<u>Increase (Decrease) in Current Assets</u>	
Accounts receivable	(267,855)
Prepaid expenses	8,114
Inventories	<u>(1,585)</u>
<u>Net (Decrease) in Current Assets</u>	<u>(261,326)</u>
<u>Increase (Decrease) in Current Liabilities</u>	
Accounts payable	172,676
Accrued expenses	28,215
Due to other funds	<u>(304,616)</u>
Decrease in current portion of long-term debt payable	<u>(60,000)</u>
<u>Net (Decrease) in Current Liabilities</u>	<u>(163,725)</u>
<u>(Decrease) in Working Capital</u>	<u>\$ (97,601)</u>

The accompanying notes are an integral part of these statements.

MERRIMACK COUNTY REPORT

COUNTY OF MERRIMACK, NEW HAMPSHIRE
Notes to Financial Statements
December 31, 1987

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Merrimack, New Hampshire, conform to generally accepted accounting principles as applicable to governmental units.

The following is a summary of the more significant policies:

A. Basis of Presentation

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues, and expenditures or expenses. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the County:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations.

PROPRIETARY FUNDS

Enterprise Fund - An Enterprise Fund (The Merrimack County Nursing Home) is used to account for operations that provide a service to the residents of the County by user charges and reimbursements from the State of New Hampshire, where periodic measurement of net income is required by the County and State for capital maintenance, public policy, management control, accountability, and cost reimbursement purposes.

(Continued)

MERRIMACK COUNTY REPORT

COUNTY OF MERRIMACK, NEW HAMPSHIRE
Notes to Financial Statements
December 31, 1987
(Continued)

FIDUCIARY FUNDS

Agency Funds - Agency Funds are used to account for assets held by a governmental unit acting as an agent for individuals, private organizations, other governmental units and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ACCOUNT GROUPS

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Fixed assets accounted for are land, buildings, equipment and construction in progress.

The values for the General Fixed Assets shown in Note 4 of this report are based on historical costs as provided by county management.

General Long-Term Debt Account Group

Long-term liabilities expected to be financed from general governmental funds are recorded in the General Long-Term Debt Account Group. The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

(Continued)

MERRIMACK COUNTY REPORT

COUNTY OF MERRIMACK, NEW HAMPSHIRE
Notes to Financial Statements
December 31, 1987
(Continued)

The Enterprise Fund is accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities associated with their activity are included on its balance sheet. Its reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. The Enterprise Fund operating statement presents increases (revenue) and decreases (expenses) in net total assets.

Merrimack County Nursing Home bonded debt expected to be retired from Enterprise revenues is recorded as a liability of the Enterprise Fund. These bonds also bear the full faith and credit of the County and are not just the obligation of the Merrimack County Nursing Home.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The basis of accounting is related to the timing of the measurements made regardless of the measurement focus applied.

The modified accrual basis of accounting is used for all governmental type funds (General, Special Revenue, and Capital Projects).

Under the modified accrual basis of accounting, revenues are recorded when received in cash except in cases where they are both measurable and available and therefore are resources which may be used to finance expenditures of the fiscal period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due. The full accrual basis of accounting is used for the Enterprise Fund (Merrimack County Nursing Home); its revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

C. Budgets and Budgetary Accounting

The County observes the following procedures in establishing the budgetary data reflected in the financial statements;

1. The County commissioners shall deliver or mail to each member of the county convention who will be in office on the date that appropriations are voted and to the chairman of the board of selectmen in each town and the mayor of each city within the county and to the Secretary of State prior to December 1 annually their operating budget for the ensuing calendar year, together with a statement of actual expenditures and income for at least nine months of the preceding calendar year.

(Continued)

MERRIMACK COUNTY REPORT

COUNTY OF MERRIMACK, NEW HAMPSHIRE
Notes to Financial Statements
December 31, 1987
(Continued)

2. Not earlier than ten nor later than twenty days after mailing of the commissioners' statement there shall be held within the County at such time and place as the chairman of the county convention may specify, a public hearing on the budget estimates as submitted by the commissioners. Notice of such public hearing shall be submitted by the clerk of the county convention, with a summary of the budget as submitted, for publication in a newspaper of general circulation in the county at least three days prior to the date of said hearing.
3. Twenty-eight days must have elapsed from the mailing of such operating budget before the County convention shall vote for appropriations for the ensuing budget period.
4. The County convention shall adopt its annual budget within 90 days after the beginning of the calendar year.
5. The final form of the County budget shall be filed with the Secretary of State's office and the commissioner of revenue administration no later than 30 days after the adoption of the budget.
6. The commissioners are authorized to transfer budgeted amounts within departments within any fund; however, any transfers between departments must be approved by the executive committee of the delegation.
7. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds and Enterprise Fund.
8. The County prepares one budget for all funds. For financial reporting purposes this budget is broken down between the various funds. Budgets for the General and Special Revenue Funds are reported on a basis consistent with generally accepted accounting principles (GAAP). The budget for the Enterprise Fund is reported on the modified accrual basis while GAAP requires the full accrual basis.
9. Expenditures cannot exceed the appropriations for which the county convention has voted; except for the payment of judgments rendered against the county.
10. The commissioners may apply to the county convention for an appropriation to be made subsequent to the adoption of the annual county budget. The commissioners shall deliver or mail to each member of the county convention (who will be in office on the date of the convention vote on the proposed supplemental appropriation) and to the chairman of the board of selectmen in each town and the mayor of each city within the county and to the secretary of state, a statement including the amount of the proposed supplemental appropriation and the objects for which the money is required. The commissioners shall schedule a public hearing on such appropriation to be held within 30 days of the mailing or delivery of

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MERRIMACK COUNTY REPORT

COUNTY OF MERRIMACK, NEW HAMPSHIRE
Notes to Financial Statements
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said statement. Notice of the date of said hearing, and the date of the convention vote on the proposed appropriation require a vote of the county convention.

11. The County budget was for \$16,404,430 of appropriations (all funds). Encumbrances are not re-voted on in the new year but are carried forward to next year's budget.

D. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation in the General Fund is employed as an extension of formal budgetary integration. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. There were \$12,760 encumbrances in the General Fund.

E. Temporary Investments

Temporary investments consist of certificates of deposits. They are recorded at cost which approximates market value.

F. Inventories

Only the Enterprise Fund (Merrimack County Nursing Home), records inventories. The nursing home records inventories (food and supplies) at lower of cost or market on a first-in, first-out basis.

G. Prepaid Expenses

Prepaid expenses of the Enterprise Fund (Merrimack County Nursing Home) represent prepayments of subsequent year's expenses. They will be written off as actual expenses when they are incurred during 1988.

H. Fixed Assets

The Enterprise Fund (Merrimack County Nursing Home) buildings and equipment have been recorded at cost. Depreciation has been computed on the above buildings and equipment using the straight-line method based on the following estimated useful lives:

New County Home Building	25-40 Years
Building Improvements - Other	15-30 Years
New and Pre-Existing Nursing Home Equipment	3-20 Years

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MERRIMACK COUNTY REPORT

COUNTY OF MERRIMACK, NEW HAMPSHIRE
Notes to Financial Statements
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(Continued)

H. Fixed Assets (continued)

Depreciation on fixed assets acquired by grants, entitlements, and shared revenues externally restricted for capital acquisitions and construction are closed to retained earnings.

I. Accrued Expenses

Accrued expenses of the Enterprise Fund (Merrimack County Nursing Home) are comprised of the following:

Accrued payroll	\$ 162,549
Accrued interest	60,500
Accrued employee compensation - (holiday & vacation leave)	<u>321,585</u>
<u>Total Accrued Expenses</u>	<u>\$ 544,634</u>

J. Compensated Absences

As required by generally accepted accounting principles the enterprise fund accrues accumulated compensated absences in the period the expense is incurred.

Vacation Leave - Employees earn between one half hour per eight hours worked to one and a quarter days vacation at the completion of each month's service. At least one week of vacation leave must be used within one year of accrual. Upon termination, employees receive payment for any remaining vacation leave which has been accrued.

Sick Leave - Employees earn between one half hour per eight hours worked to one and one half days at the completion of each month, depending upon the employees' classification. Employees may accumulate a maximum of 90 days sick leave. Sick leave is not vested and it is not the policy of the County to pay accrued sick leave to employees upon termination. Sick leave is only recognized in the year it is paid. Accordingly, the accrued sick pay at December 31, 1987 for the County general fund was added to the General Long-Term Debt account group in accordance with national Council on Governmental/Accounting (NCGA) Statement 4, "Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences".

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MERRIMACK COUNTY REPORT

COUNTY OF MERRIMACK, NEW HAMPSHIRE
Notes to Financial Statements
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(Continued)

K. Revenues

Property tax revenue and other major County revenue sources are susceptible to accrual under the modified accrual basis of accounting.

Property tax revenues are collected by the towns and cities in the county district and are turned over to the county on an annual basis.

L. Total Columns on Combined Statements

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. DUE FROM OTHER GOVERNMENTS

Though the federal revenue sharing program has been terminated, there may be another small residual payment from the program. Such residual payment will be small and is considered immaterial to the financial statements.

3. CHANGES IN GENERAL FIXED ASSETS

The changes in General Fixed Assets are as follows:

	Beginning of Year	Additions	Deductions	End of Year
<u>Cost or Estimated Value</u>				
Buildings and Land:				
General government	\$3,238,128	\$ 61,041	\$ 392,274	\$2,706,895
House of Corrections	3,542,555	1,945	-	3,544,500
Farm	139,604		50,000	189,604
Equipment:				
General government	556,062	36,181	89,798	502,445
House of Corrections	19,989	56,857	-	76,846
Farm	127,030	8,324	48,906	186,448
<u>Total Cost or Estimated Cost</u>	<u>\$7,623,368</u>	<u>\$ 164,348</u>	<u>\$ 580,978</u>	<u>\$7,206,738</u>
<u>Investments in General Fixed Assets Derived From:</u>				
General obligation bonds	\$4,768,412	\$ 62,986	\$ -	\$4,831,398
Current revenue	2,756,556	101,362	580,978	2,276,940
Federal Revenue Sharing	98,400	-	-	98,400
<u>Total Investment in General Fixed Assets</u>	<u>\$7,623,368</u>	<u>\$ 164,348</u>	<u>\$ 580,978</u>	<u>\$7,206,738</u>

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MERRIMACK COUNTY REPORT

COUNTY OF MERRIMACK, NEW HAMPSHIRE
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(Continued)

The major classes of Enterprise Fund depreciable assets as at December 31, 1987 are summarized as follows:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Depreciated Value</u>
Land and improvements	\$ 344,947	\$ 130,561	\$ 214,386
Buildings and improvements	7,016,142	2,085,965	4,930,177
Equipment	942,836	569,525	373,311
Totals	<u>\$8,303,925</u>	<u>\$2,786,051</u>	<u>\$5,517,874</u>

4. CHANGES IN LONG-TERM DEBT

The following is a summary of bond transactions for the County of Merrimack for the year ended December 31, 1987:

	<u>General Obligation Notes and Bonds Issued</u>	<u>General Obligation Notes and Bonds Retired</u>	<u>Balance End Of Year</u>
<u>General Obligation Bonds Payable</u>			
Public Improvement Bonds:			
Court House Additions	\$ 180,000	\$ -	\$ 120,000
Capital Projects	285,000	-	230,000
Administration Building	350,000	-	300,000
Corrections Facility	2,450,000	-	2,225,000
<u>Total General Fund</u>	<u>3,265,000</u>	<u>-</u>	<u>2,875,000</u>
Public Improvement Bonds:			
Nursing Home			
Two Hundred Bed Addition	2,475,000	-	2,200,000
Two Hundred Bed Supplemental	60,000	-	-
<u>Total Enterprise Fund</u>	<u>2,535,000</u>	<u>-</u>	<u>2,200,000</u>
<u>Total General Obligation Bonds</u>	<u>\$5,800,000</u>	<u>\$ -</u>	<u>\$5,075,000</u>

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COUNTY OF MERRIMACK, NEW HAMPSHIRE
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(Continued)

Bonds payable at December 31, 1987 are comprised of the following individual issues:

General Obligation Bonds

\$625,000 - 1979 Court House Addition serial bonds due in annual installments of \$65,000 to \$60,000 through September 1, 1989; interest at 5.70%	\$ 120,000
\$1,000,000 - 1973 Administration Building serial bonds due in annual installments of \$50,000 through October 1, 1993; interest at 4.90%	300,000
\$5,500,000 - 1971 Nursing Home two hundred bed addition due in annual installments of \$275,000 through July 15, 1995; interest at 6.00%	2,200,000
\$3,350,000 - 1982 Corrections Facility serial bonds due in annual installments of \$200,000 to \$250,000 through October 1, 1997; interest from 9.25% to 9.30%	2,225,000
\$450,000 - 1983 Capital Projects bonds due in annual installments of \$55,000 to \$60,000 through July 15, 1991; interest from 5.7% to 8.7%	230,000
<u>Total General Obligation Bonds</u>	<u>\$5,075,000</u>

Interest expense for 1987 long term debt was \$142,638 and \$275,513 for the Enterprise Fund and General Fund respectively. Interest expense for short term debt was \$89,956 and \$86,995 for the enterprise and general fund respectively.

The debt service requirements of both the General Fund and the Enterprise Fund (Merrimack County Nursing Home) at December 31, 1987 is as follows:

Year	Principal	Interest	Total
1988	665,000	379,050	1,044,050
1989	665,000	331,632	996,632
1990	610,000	283,940	893,940
1991	610,000	239,108	849,108
1992	575,000	168,330	743,330
Subtotal	3,125,000	1,402,060	4,527,060
1993-1999	1,950,000	429,495	2,379,495
Total	<u>\$5,075,000</u>	<u>\$1,831,555</u>	<u>\$6,906,555</u>

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COUNTY OF MERRIMACK, NEW HAMPSHIRE
Notes to Financial Statements
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(Continued)

5. PENSION FUND

The county of Merrimack, New Hampshire participates in two pension plans.

The county is a member of the New Hampshire Retirement system. The retirement system is a defined benefit, contributory retirement plan covering substantially all employees of the county and permanent policemen. Retirement allowances are paid by county funding and employee contributions, based on age and entry level. Employee contributions constitute an annuity savings fund from which a portion of the retirement allowances are paid. Employees contribute a fixed percentage of annual compensation. The rates vary by group of employees and are as follows: Regular county employees - 4.6% and permanent policemen - 9.3%. The county is also a member of the New Hampshire Policeman's Retirement System. The New Hampshire Policeman Retirement System is a defined benefit, contributory retirement plan covering all permanent policemen in the county of Merrimack, New Hampshire who are not members of the New Hampshire Retirement System.

The value of vested benefits of the employees has not been determined. Pension expense for the year ended December 31, 1987 totaled \$123,887.

6. INTERFUND RECEIVABLE AND PAYABLE

Interfund receivable and payable balances at December 31, 1987 were:

	Interfund Receivables	Interfund Payables
<u>General Fund:</u>		
Enterprise	\$ 576,273	\$ -
Capital Projects	10,000	-
Insurance	-	13,404
Court House Renovations	-	1,214
Corrections Facility	-	14,247
<u>Special Revenue Funds:</u>		
Insurance	13,404	-
<u>Capital Projects Funds:</u>		
Court House Renovations	1,214	-
Corrections Facility	14,247	-
General Fund	-	10,000
<u>Enterprise Fund:</u>		
<u>Totals</u>	<u>\$ 615,138</u>	<u>\$ 615,138</u>

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MERRIMACK COUNTY REPORT

COUNTY OF MERRIMACK, NEW HAMPSHIRE
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(Continued)

7. CONTINGENT LIABILITIES - FEDERAL FUNDS

The county participates in two federally assisted grant programs, which are the Federal Revenue Sharing and Department of Health and Human Services, Medicaid (Title XIX). These programs have been subjected to program compliance audits under the Single Audit Act. The audits of these programs for or including the year ended December 31, 1987 have been conducted. Accordingly, the County's compliance with applicable grant requirements have been established in a separate part of this report.

8. LITIGATION

The county is a defendant in a wrongful death suit. It is not possible at this time to determine the outcome of this action. However, county management plans to vigorously contest this suit and feels that the County's financial position will not be endangered by this suit.

9. SUBSEQUENT EVENTS

In January 1988, the County issued Tax Anticipation notes of \$3,200,000 at a rate of 5.47% due at the end of 1988, and in June of 1988, \$4,800,000 also due at the end of 1988.

On March 28, 1988 the County Delegation held a public hearing on the use of the remaining revenue sharing funds and the approval of the 1988 budget. Among the items included was an appropriation of \$340,000 for 1987 expenditures. The adopted 1988 budget included the appropriation of \$340,000 for prior year expenditures, and the executive committee approved the transfer of \$340,000 from 1988 to 1987. In addition, the county has included the projected deficit of \$60,000 as part of the amount to be raised by 1988 taxes. The actual final deficit on the budgetary basis amounted to \$38,827.

